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ABSTRACT

This report presents the Program 30 allocations by the New York City Board of Education to the thirty-two community school districts for fiscal year 1974-1975. The Program 30 funds are subdivided by the New York City Board of Education into several modules. Each module is a grouping of functional activities for which separate allocation formulas are used. This report focuses on modules 1, 2, 3, and 4B. These modules are: (1) community school boards and district administration, (2) instructional services, (3) continuing education and extended use of school buildings, and (4) funds for capital note items. The funds in these modules are distributed to the thirty-two community school districts by formulae, and in fiscal year 1974-1975 the money allocated in these modules represented nearly two-thirds of a district's total allocation. (Author/AM)

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THE 1974-1975 ALLOCATION FORMULAE

POLICY PAPER NO.2

JUNE 27, 1974

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PREFACE

This report takes the place of Business and Administration Circular No. I and presents the Program 30 allocations to the thirty-two community school districts for fiscal year 1974-1975.

The formulae for allocating funds for instructional services (Module 2) have been substantially changed from previous years. In order to explain the rationale behind the new Module 2 allocation formulae, every effort has been made to simplify sometimes rather complicated analyses by the generous use of flow charts, tables, and graphs.

The authors wish to thank Dr. Catherine Lyon, Richard Vigilante, Marshall Goldman, and Antoine Ector for their assistance in meeting many "tight" deadlines by performing many of the calculations; preparing, revising, and editing drafts; and maintaining high spirits. Gratitude must also be expressed to the staff members of the Office of Planning-Programming-Budgeting who provided insight and, just as important, a detailed history of the allocation process. Comments on early drafts from the following individuals have been extremely helpful: Joseph Kratovil, Arnold Webb, Joseph W. Clark, Miriam S. Newman, Leonard Hellenbrand, Dale McArthur, Leonard Moriber, Alfredo Mathew, Jr., and Bernard Esrig. The charts and graphs were executed by Alex Weinblatt with the assistance of Carolyn Himmelreich. Special thanks must go to Patricia French, Ida Wejksnora, and Carol Young who put in many hours typing and retyping this report.

Bernard R. Gifford

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I. DEFINING EQUAL EDUCATIONAL OPPORTUNITY: A BIT OF PHILOSOPHY

In developing "objective formulae" for allocating funds to the 32 community school districts, the New York City Board of Education must follow federal, state, and city laws that prohibit discrimination against any student, regardless of sex, race, ethnicity, or place of residency. In short, the "objective formulae" adopted by the Board to allocate monies to the 32 community school districts must be consistent with the idea of "equal educational opportunity for all youth."

However, "equal educational opportunity" can be defined in a variety of ways. There are three measures that can be used to define "equal educational opportunity:" dollars, resources, and outcomes. We will explore the allocation strategies that appear to be consistent with each definition. This exploration will help us to lay a foundation for a discussion of the merits and shortcomings of the "objective formulae" used to allocate resources to the 32 community school districts.

1. INPUT EQUALIZATION

The allocation formulae that give equal dollars per pupil follow an input equalization strategy. There is no conceptual problem in defining what is meant by an equal input of dollars. All that is needed to verify equality is proper accounting. During recent Consultative Council meetings, a number of districts have indicated a preference for this distribution strategy. They argue that an equal dollar input strategy would result in simplified allocation formulae and would also minimize the influence of non-objective criteria in establishing allocation formulae. A portion of Module I is distributed on the basis of equal dollars per pupil.

However, an equal dollar per pupil strategy (weighted for various grade levels) would be consistent with "equal educational opportunity" only if equal dollars could purchase equal services in every community school district in the city. This, as we shall find out, is not the case.

2. RESOURCE EQUALIZATION

An allocation strategy that attempts to compensate for differences in the purchasing power of the dollar among the 32 districts is a resource equalization strategy. The term "resources" means the value of all human and non-human inputs into education -- services of teachers, administrators, and support staff; materials and supplies; types of facilities; and so forth.

In order to insure "equal educational opportunity" each district would have to be given enough money to purchase the same mix or "package" of resources per pupil.

- The problem is that equal dollars do not buy equal resources everywhere.

For a variety of reasons, (e.g., differences in teacher salaries and in required pupil-teacher ratios) districts vary both in ease of access to resources and in the prices they must pay for resources of given quality and quantity. Since input costs are variable, districts cannot be said to be providing equal programs or equal educational opportunity when their levels of spending are the same.

- A resource equalization strategy requires that dollars be allocated unequally to compensate for interdistrict variations in cost.

This means that cost levels in each district must be measured in such a way that the necessary adjustments in purchasing power per dollar can be computed.

3. OUTCOME EQUALIZATION

Allocation formulae based on an educational outcome equalization strategy is a relatively new idea. It can be considered a by-product of studies, such as the Coleman Report, showing the importance of non-school factors, including racial discrimination and socioeconomic status, in determining educational results. From these studies it is clear that even if resources are distributed with perfect equality and all districts are equally well managed there would still be wide disparities in pupil achievement because of differences in their pupil populations.

- To bring achievement in all districts up to an agreed-upon standard (equal educational outcome), it would be necessary to allocate resources to compensate for differences in the difficulty of educating diverse pupil populations.

Stated differently, it would be necessary to allocate resources in proportion to "educational need," where "need" refers to the amount of resources per pupil, relative to the amount required in an "average" district, to produce a given level of educational achievement. Both relative need and relative cost would have to be considered in distributing funds to districts. The special needs (Module 2) allocation formulae are based on relative educational need. The allocation formulae that distribute funds for basic instructional services (Module 2) include relative cost considerations for Title I and non-Title I schools.

II. UNIT OF APPROPRIATION 30

Funds earmarked in the Mayor's expense budget for Community School Districts are placed in Unit of Appropriation 30. These "Program 30" funds are then subdivided by the New York City Board of Education into several modules. Each module is a grouping of functional activities for which separate allocation formulae are utilized. The modules are:

1. Community School Boards and District Administration
2. Instructional Services
3. Continuing Education and Extended Use of School Buildings
4. New York State Textbook Law Funds and Funds for Capital Note Items
5. Special Purpose Funds and Special Purpose Reserve
6. Fringe Benefits
7. Furniture and Equipment Procurement

These modules are described in more detail in Table II-1.

In this report we will focus on Modules 1, 2, 3, and 4B. The funds in these modules are distributed to the thirty-two community school districts by formulae, and in fiscal year 1974-1975 the $795,240,987 in these modules represent nearly two-thirds of a district's total allocation. Program 30 appropriations by module for fiscal year 1974-1975 are tabulated in Table II-2. District allocations from Modules 1, 2, 3, and 4B, are listed in Table II-3.

Table II-1

PROGRAM 30 MODULES

MODULE	FUNCTION AND COMPONENTS
1	COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION- Includes salaries of Executive Assistant to Community School Board, District Superintendent, District Supervising Attendance Officer, District Business Officer, Supervisor of Guidance, et al.
2	INSTRUCTIONAL SERVICES - Includes salaries of Elementary and Junior High School Teachers, Principals, Guidance Counsellors, School Secretaries, School Aides, et al. Also includes replacement for occasional absences and medical leaves, postage and communications services, promotional and salary differentials, and intra-district awards.
3	CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS - Includes personnel costs of running community and recreation centers, day camps, summer swimming pools, after school centers, etc.
4A	NEW YORK STATE TEXTBOOK LAW FUNDS - Funds in the amount of $10.00 per capita for pupils in Grades K-9 are provided by State.
4B	FUNDS FOR CAPITAL NOTE ITEMS - Includes funds for furniture, supplies, equipment, textbooks, and library books financed by the issuance of capital notes by the City of New York.
5A	SPECIAL PURPOSE FUNDS - Includes funds for bilingual education, school lunch, repair and maintenance, borough-wide music, city-wide awards, learning cooperative, rents, collective bargaining increases, leaves in lieu of sabbaticals, and replacements for sabbatical and terminal leaves.
5B	SPECIAL PURPOSE RESERVE - Includes funds for register increases, salaries of properly excessed personnel, preparation period coverage for special education classes, overhead costs for Northeast Bronx Educational Park, one-time other than personal service costs for new schools, replacement of instructional equipment losses due to theft and vandalism.
6	FRINGE BENEFITS - Includes funds earmarked for social security, health, welfare, pension, and other benefits for district personnel.
7	FURNITURE AND EQUIPMENT PROCUREMENT - Includes funds, for the procurement of furniture and equipment.

Table II-2

UNIT OF APPROPRIATION 30 BY MODULE

FISCAL YEAR 1974-1975

MODULE	FUNCTION	ALLOCATION	PERCENT OF TOTAL
1	Community School Boards and District Administration	$ 18,109,259	1.51 %
2	Instructional Services	745,729,984	62.07
3A	Continuing Education	16,393,954	1.37
3B	Extended Use of School Buildings	6,731,856	0.56
4A	New York State Textbook Law*	7,636,500	0.64
4B	Funds for Capital Note Items	7,140,934	0.59
5A	Special Purpose Funds	121,645,090	10.12
5B	Special Purpose Reserve	17,000,000	1.42
6	Fringe Benefits**	259,931,593	21.63
7	Furniture and Equipment	1,135,000	0.09
	TOTAL NET APPROPRIATION	$1,201,454,170	100.00 %

*Subject to change depending upon K-9 registration as of September 30, 1974.

**These funds are not allocated by formula but are retained by Central Board and placed in trust for intended purposes.

Table II-3

DISTRICT ALLOCATION BY FORMULAE

FISCAL YEAR 1974-1975

DISTRICT	MODULE 1 ALLOCATION	MODULE 2 ALLOCATION	MODULE 3 ALLOCATION	MODULE 4B ALLOCATION	TOTAL FORMULAE ALLOCATION
1	$ 512,883	$ 16,275,623	$ 456,673	$ 147,491	$ 17,392,670
2	545,533	21,336,809	859,598	195,057	22,936,997
3	528,798	18,118,001	599,850	170,483	19,417,132
4	516,328	16,745,151	472,567	150,672	17,884,718
5	536,151	19,848,445	558,908	185,934	21,129,438
6	528,911	17,804,876	533,504	167,496	19,034,787
7	575,398	26,437,514	765,495	248,773	28,027,180
8	602,253	30,705,231	892,622	293,990	32,494,096
9	630,048	32,587,665	979,507	330,891	34,528,111
10	593,323	28,099,993	875,111	271,426	29,839,853
11	576,665	24,574,213	822,801	232,256	26,205,935
12	594,358	28,977,237	815,112	273,032	30,659,739
13	551,220	20,779,405	679,048	206,633	22,216,306
14	574,030	26,275,770	831,825	247,595	27,929,220
15	568,640	24,770,182	814,899	236,156	26,389,877
16	526,299	15,690,063	516,646	163,363	16,896,371
17	575,999	24,184,052	702,145	248,895	25,711,091
18	540,863	19,172,981	525,419	184,949	20,424,212
19	593,609	29,025,446	838,380	278,659	30,736,094
20	576,243	23,804,035	852,553	228,696	25,461,527
21	575,112	23,854,778	744,096	227,582	25,401,568
22	578,408	23,621,676	737,450	223,449	25,160,983
23	535,175	18,988,817	538,808	182,406	20,245,206
24	567,265	21,514,245	737,771	209,975	23,029,256
25	572,126	22,723,984	703,597	214,318	24,214,025
26	530,547	16,829,092	510,013	155,750	18,025,402
27	593,043	26,751,334	843,414	253,593	28,441,384
28	570,234	23,981,541	711,174	223,618	25,486,567
29	576,564	24,956,451	740,571	236,809	26,510,395
30	560,614	21,527,573	729,714	206,294	23,024,195
31	656,015	35,235,383	1,138,109	343,864	37,373,371
32	546,604	20,532,418	598,430	200,829	21,878,281
TOTAL	$18,109,259	$745,729,984	$23,125,810	$7,140,934	$794,105,987

III. MODULE I: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

Module I funds are designated for Community School Boards and District Administration to support administrative and supervisory activities. The objective formulae allocate Module I funds to the districts in two streams:

- An equal amount to each district that reflects the "fixed cost" nature of some overhead activities.
  - For example, all districts have a Community School Board and a District Superintendent.
- An amount proportional to the "size" of a district that reflects the "variable cost" nature of some overhead activities.
  - For example, extra office help to handle administrative workloads.

1. DIVISION OF MODULE I

The first step is to separate the total Module I amount, $18,109,259 in fiscal year 1974-1975, into its fixed and variable parts. (Figure III-1)

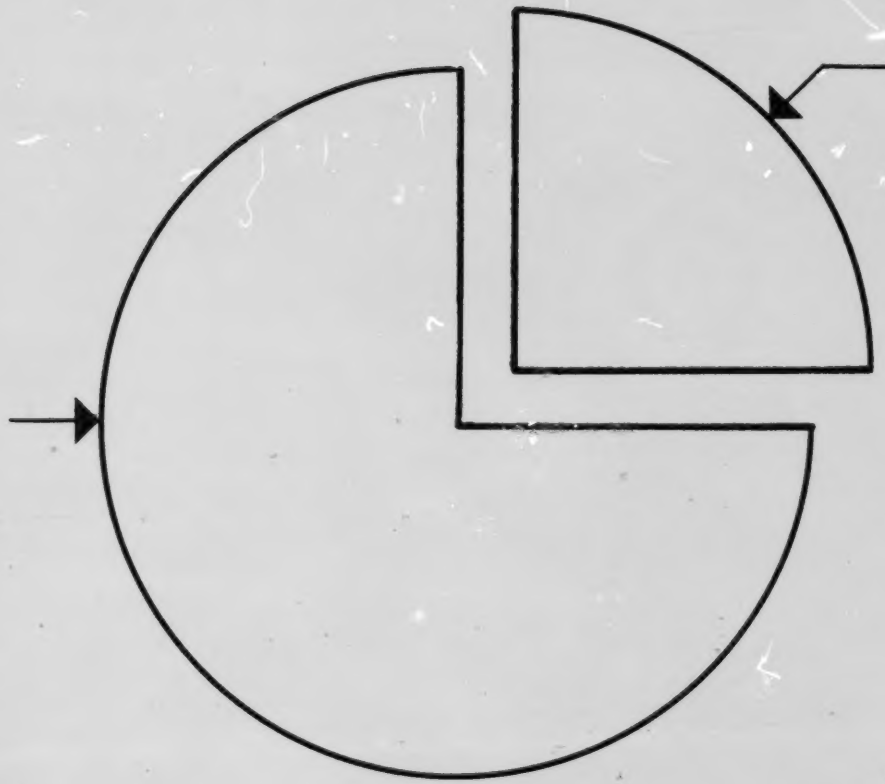
- 75% or $13,581,952 of Module I is for fixed cost allocation.
- The remaining $4,527,307 of Module I is for variable cost allocation

2. ALLOCATION FOR FIXED COST

The amount that each district receives as its equal share, fixed cost allocation is computed as follows:

Figure III-1

MODULE 1 COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION FISCAL YEAR 1974—1975 $18,109,259



-9-

$$\text{MODULE I FIXED COST PER DISTRICT ALLOCATION} = \frac{\text{PERCENT OF MODULE I FOR FIXED COST} \times \text{TOTAL MODULE I AMOUNT}}{\text{TOTAL NUMBER OF COMMUNITY SCHOOL DISTRICTS}}$$

- For fiscal year 1974-1975, each district receives $424,436:

$$\text{MODULE I FIXED COST PER DISTRICT ALLOCATION} = \frac{0.75 \times \$18,109,259}{32 \text{ DISTRICTS}}$$

$$= \frac{\$13,581,952}{32 \text{ DISTRICTS}}$$

$$= \$424,436 \text{ PER DISTRICT}$$

3. ALLOCATION FOR VARIABLE COST

The "size" of a district is measured by the number of students shown on the October 31, 1973, adjusted registers (Appendix A). A per capita amount is computed, and a district receives that amount for each student.

$$\text{MODULE I VARIABLE COST PER STUDENT AMOUNT} = \frac{\text{TOTAL MODULE I AMOUNT} - \text{TOTAL MODULE I AMOUNT FOR FIXED COST}}{\text{TOTAL CITY-WIDE ADJUSTED REGISTER}}$$

- For fiscal year 1974-1975, the per capita amount is about $5.95 per student:

$$\text{MODULE I VARIABLE COST PER STUDENT AMOUNT} = \frac{\$18,109,259 - \$13,581,952}{760,989 \text{ STUDENTS}}$$

$$= \frac{\$4,527,307}{760,989 \text{ STUDENTS}}$$

$$= \$5.9492411 \text{ PER STUDENT}$$

Table III-1

COMMUNITY SCHOOLS BOARDS

AND DISTRICT ADMINISTRATION ALLOCATION

FISCAL YEAR 1974-1975

DISTRICT	TOTAL REGISTER	FIXED ALLOCATION	VARIABLE ALLOCATION	TOTAL ALLOCATION
1	14,867	$ 424,436	$ 88,447	$ 512,883
2	20,355	424,436	121,097	545,533
3	17,542	424,436	104,362	528,798
4	15,446	424,436	91,892	516,328
5	18,778	424,436	111,715	536,151
6	17,561	424,436	104,475	528,911
7	25,375	424,436	150,962	575,398
8	29,889	424,436	177,817	602,253
9	34,561	424,436	205,612	630,048
10	28,388	424,436	168,887	593,323
11	25,588	424,436	152,229	576,665
12	28,562	424,436	169,922	594,358
13	21,311	424,436	126,784	551,220
14	25,145	424,436	149,594	574,030
15	24,239	424,436	144,204	568,640
16	17,122	424,436	101,863	526,299
17	25,476	424,436	151,563	575,999
18	19,570	424,436	116,427	540,863
19	28,436	424,436	169,173	593,609
20	25,517	424,436	151,807	576,243
21	25,327	424,436	150,676	575,112
22	25,881	424,436	153,972	578,408
23	18,614	424,436	110,739	535,175
24	24,008	424,436	142,829	567,265
25	24,825	424,436	147,690	572,126
26	17,836	424,436	106,111	530,547
27	28,341	424,436	168,607	593,043
28	24,507	424,436	145,798	570,234
29	25,571	424,436	152,128	576,564
30	22,890	424,436	136,178	560,614
31	38,926	424,436	231,579	656,015
32	20,535	424,436	122,168	546,604
TOTAL	760,989	$13,581,952	$4,527,307	$18,109,259

The variable cost allocation each district receives is proportional to its adjusted register:

DISTRICT d MODULE I VARIABLE COST ALLOCATION	=	MODULE I VARIABLE COST PER STUDENT AMOUNT	X	DISTRICT d TOTAL ADJUSTED REGISTER

- For example, let us take District 10, which has 28,588 students. Its variable cost allocation is $168,887:

DISTRICT 10 MODULE I VARIABLE COST ALLOCATION = $5.9492411 x 28,388

= $168,887

4. DISTRICT ALLOCATION FOR MODULE I

The total Module I allocation each district receives is the sum of its fixed and variable cost allocations:

DISTRICT d MODULE I ALLOCATION	=	MODULE I FIXED COST PER DISTRICT ALLOCATION	+	DISTRICT d MODULE I VARIABLE COST ALLOCATION

To continue with our example, District 10 receives $593,323

DISTRICT 10 MODULE I ALLOCATION = $424,436 + $168,887

= $593,323

In Table III-I we have tabulated Module I allocations to the 32 districts.

IV. IMPACT OF WORKLOAD FACTORS ON TEACHER RESOURCE ALLOCATION

Essential to the development of allocation formulae is the establishment of workload factors for classroom teachers in kindergarten, elementary schools, and junior high schools. These workload factors impose conditions on resource allocation decisionmaking. The objective formulae we develop to distribute monies placed in Module 2 for instructional services identify the resources required to meet the following classroom workload factors:

- Class size limits
- Teaching, preparation, and administrative period assignments.

Given the adjusted register of a district, these workload factors can be translated into requirements for a base number of teachers. These funds for basic classroom workloads are only the starting point for determining each district's resource requirements. Each district also needs additional funds for other required and supporting services to implement effectively its educational projects.

The calculations that identify the base allocation for classroom workload factors treat each district as if it were one, large, "ideal" school. For this first step, we do not allow for characteristics of individual schools; including breakage. We need a starting point that is solid and unambiguous. Introducing complex adjustments at this stage would obscure the base allocation. But in developing the supporting allocation formulae, we recognize and incorporate

the important interdistrict differences in resource requirements.

1. CLASS SIZE LIMITS

The size of regular classes must be below the following limits:* (Figure IV-1)

- Kindergarten: 25 pupils per class
- Elementary school: 32 pupils per class
- Junior high school: 30 pupils per class

The base number of classes of full-time equivalent students is given by the following relationship:

$$\text{DISTRICT d BASE NUMBER OF CLASSES} = \frac{\text{DISTRICT d NUMBER OF FTE PUPILS IN REGISTER}}{\text{MAXIMUM CLASS SIZE}}$$

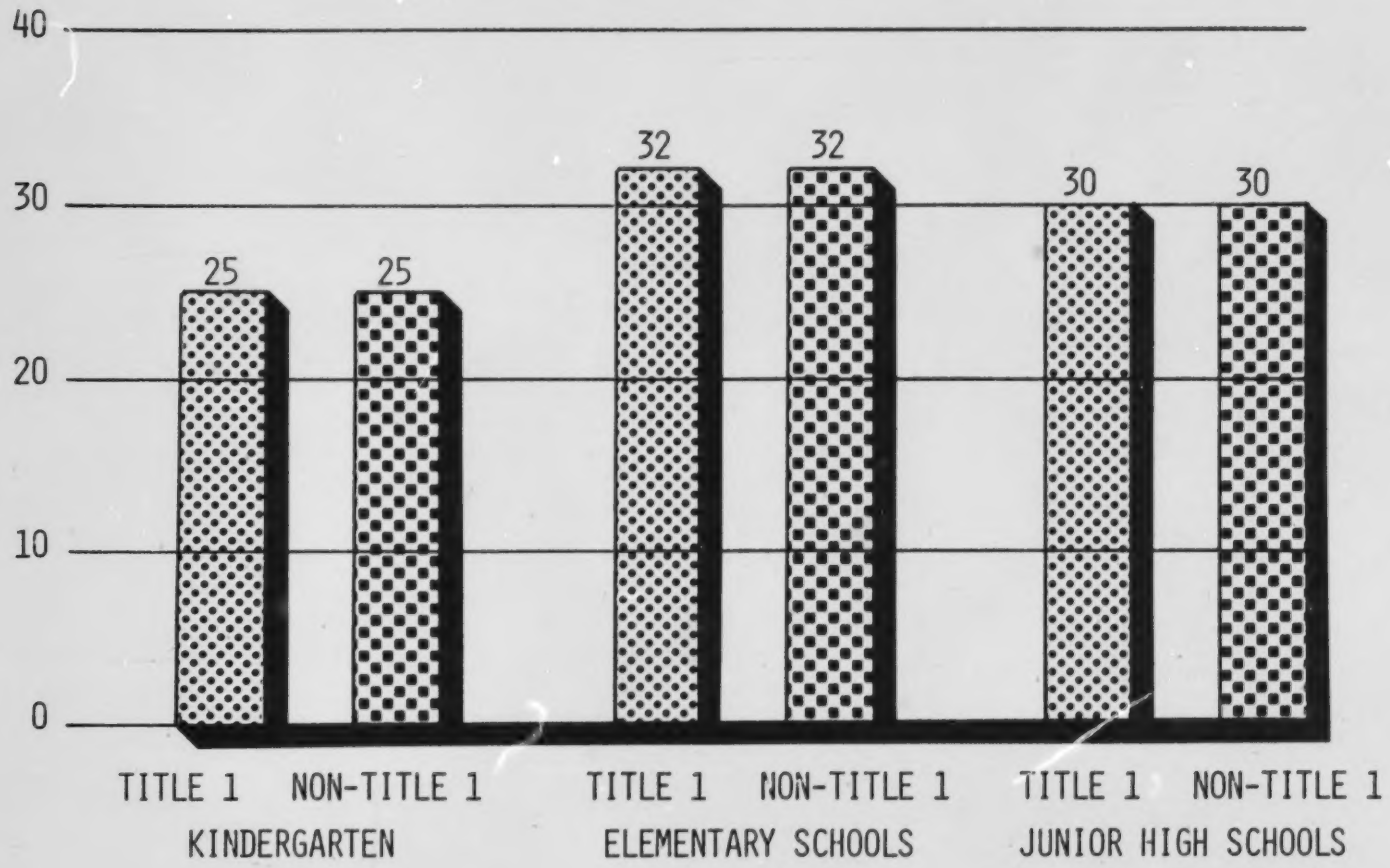
*An acceptable reason for exceeding the maximum class size limitations listed above may be any of the following:

- There is no space available to permit scheduling of any additional class or classes in order to reduce class size.
- Conformity to the class size objective would result in placing additional classes on short time schedule.
- Conformity to the class size objective would result in the organization of half-classes.
- A class larger than the maximum is necessary or desirable in order to provide for specialized or experimental instruction, or for IGC instruction, or for placement of pupils in a subject class of which there is only one on a grade.
- A junior high school that is a non-Title I school.

In the event that it is necessary to assign a teacher to a class that exceeds the maximum size listed above the principal shall stipulate the reason in writing to the teacher and to the Chancellor. Non-Title I junior high schools may have class sizes up to thirty-three pupils without permission.

Figure IV-1

MAXIMUM CLASS SIZE LIMITS



- For example, District 21 has a base of 784 classes. The calculations are shown below.

DISTRICT 21 BASE NUMBER OF CLASSES

LEVEL	TITLE I STATUS	ADJUSTED REGISTER	FTE REGISTER*	MAXIMUM CLASS SIZE	BASE NUMBER OF CLASSES
Kindergarten	Title I	337	169	25	7
Kindergarten	Non-Title I	1,834	917	25	37
Elementary	Title I	2,913	2,913	32	91
Elementary	Non-Title I	12,262	12,262	32	383
Junior High	Title I	1,856	1,856	30	62
Junior High	Non-Title I	6,125	6,125	30	204
TOTAL		25,327	24,242	-	784

The adjusted registers for all districts are developed in Appendix A. The base number of classes for all of the districts is shown in Table IV-1.

2. TEACHERS PER CLASS

Since at least one teacher must be assigned to each class, the number of teachers required cannot be less than the base number of classes. We will show that more than one teacher is required per class.

*This calculation is based on full-time equivalent (FTE) students so the adjusted register is converted from number of students to number of FTE students. This conversion affects only the kindergarten register since these students are required to be in school for one-half day. The adjustment is made by dividing the kindergarten register in half. For example, District 21's 2,171 kindergarten students are equivalent to 1,086 FTE students.

Table IV-1

BASE NUMBER OF CLASSES

FISCAL YEAR 1974-1975

	FTE KINDERGARTEN		FTE ELEMENTARY		FTE JUNIOR HIGH		
DISTRICT	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TOTAL
1	22	0	292	0	148	0	462
2	22	11	243	132	153	69	630
3	30	0	364	0	145	0	539
4	23	0	329	0	127	0	479
5	28	0	371	0	183	0	582
6	32	5	305	50	145	0	537
7	41	0	517	0	227	0	785
8	47	8	467	57	274	72	925
9	62	0	759	0	239	0	1,060
10	34	20	356	173	241	52	876
11	10	36	115	332	41	259	793
12	53	0	627	0	195	0	875
13	35	0	453	0	168	0	656
14	44	0	489	0	243	0	776
15	49	2	454	11	227	0	743
16	26	0	395	0	105	0	526
17	43	0	519	0	223	0	785
18	9	18	112	221	101	152	613
19	40	4	533	37	266	0	880
20	10	45	89	368	83	188	783
21	7	37	91	383	62	204	784
22	4	56	39	442	0	249	790
23	29	0	382	0	164	0	575
24	8	48	59	368	0	251	734
25	0	54	0	457	0	250	761
26	0	36	0	319	0	195	550
27	26	42	258	297	82	158	863
28	18	27	187	273	73	177	755
29	30	24	266	224	151	88	783
30	21	31	184	269	108	85	698
31	13	78	124	579	77	318	1,189
32	32	0	426	0	177	0	635
TOTAL	848	582	9,805	4,992	4,428	2,767	23,422

The teacher's workday is separated into teaching, preparation, and administrative periods.* The number of periods allowed varies by level and by Title I or non-Title I status. When a teacher is taking a preparation or administrative period, another teacher must be assigned to cover the class.

*Teaching, preparation and administrative periods for junior high school teachers are defined as follows:

- "Teaching periods" are those periods in which the teacher is actively involved with the pupil in the act of teaching, either as an individual or as a member of a teaching team, and has participated in the planning of the instruction to be conducted.
- "Preparation periods" are those periods during which the teacher is not assigned to a regularly programmed responsibility. Teachers are expected to utilize their professional preparation time in such manner as to enable them to further their professional work for the purpose of their greater classroom effectiveness.
- "Administrative periods" are those periods during which the teacher is programmed for regular activity other than teaching.

For kindergarten and elementary school teachers, the definition of preparation periods is significantly different:

- Preparation periods shall be used for unassigned professional work. Teachers are expected to utilize their professional preparation time in such manner as to enable them to further their professional work for the purpose of their greater classroom effectiveness. Preparation periods shall be used for professional, job-related work which may include but is not limited to preparation for classes, preparation of teaching material, presentation of or attendance at demonstration lessons, participation in teacher training, and conferences with the principal, with other teachers, with guidance counselors or with parents.

The definition allows kindergarten and elementary teachers to be assigned to present "demonstration lessons," which in effect would convert preparation periods into teaching periods.

Each class actually requires more than one teacher, and the number of teachers determined from class size limits must be adjusted upward to insure adequate class coverage. The calculations for kindergarten and elementary schools and for junior high schools are developed step by step in the following sections.

(1) Kindergarten and Elementary Schools

All teachers* in kindergarten and elementary schools require preparation periods. (Figure IV-2)

- Title I schools allow all teachers 5 preparation periods per week.
- Non-Title I schools allow all teachers 2 preparation periods per week.

These circumstances call for additional teachers who are usually "cluster teachers," to cover classes, and they can be assigned 20 teaching periods per week.** The proportion of the required additional cluster teacher is computed from the following expression:

*Teachers in kindergarten have the same teaching schedule as teachers in elementary schools.

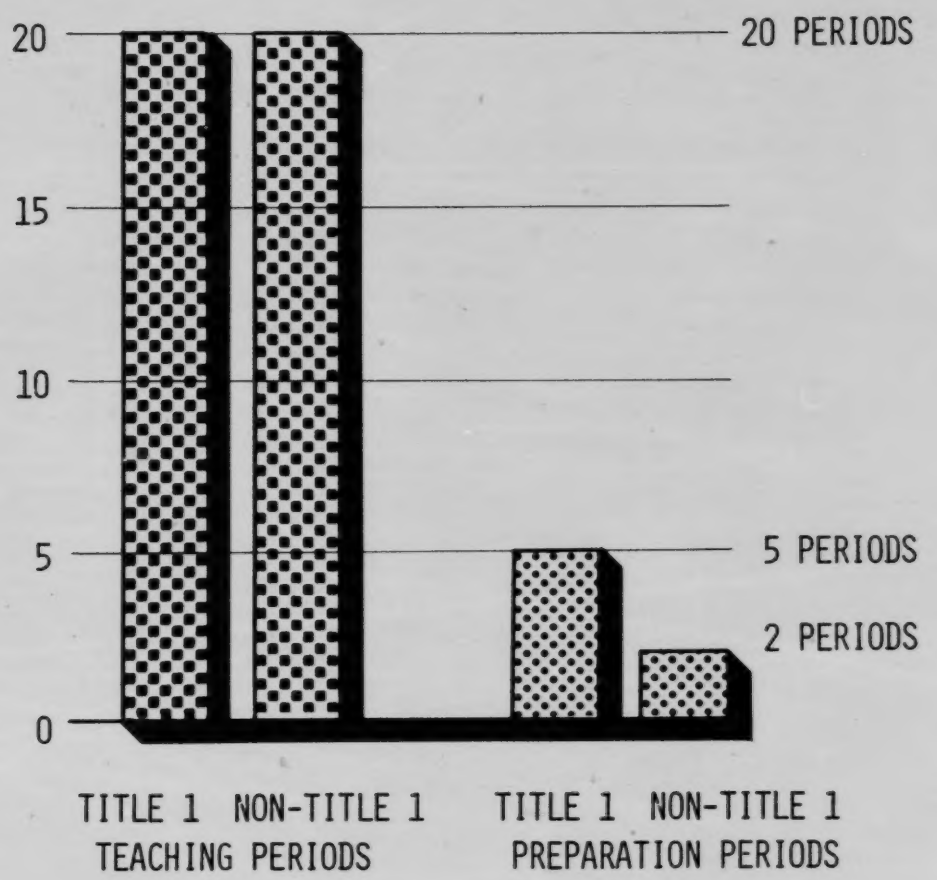
**The term "cluster teacher" refers to teaching personnel in elementary schools who are specially assigned to the teaching of classes in music, art, science, health education or the fundamental skills and who are not assigned to a homeroom class.

The cluster teacher's program can include more than twenty teaching periods per week.

The cluster teacher shall have the same number of preparation periods and duty assignments during the year as all other teachers in the school.

Figure IV-2

TEACHING AND PREPARATION PERIODS PER WEEK KINDERGARTEN AND ELEMENTARY SCHOOLS



$$\text{ADDITIONAL TEACHER PER CLASS} = \frac{\text{NUMBER OF PREPARATION PERIODS PER WEEK}}{\text{NUMBER OF TEACHING PERIODS PER WEEK}}$$

- For Title I schools, the additional proportion of a teacher per class is equal to 5/20 = 0.25.
- For non-Title I schools, the additional proportion of a teacher per class is equal to 2/20 = 0.10.

The total number of teachers required per class is equal to one regular teacher plus an additional proportion of a cluster teacher (Figure IV-3).

- For Title I schools, the total number of teachers required per class is equal to 1 + 0.25 = 1.25.
- For non-Title I schools, the total number of teachers required per class is equal to 1 + 0.10 = 1.10.

(2) Junior High Schools

Students in junior high schools attend classes for 7 periods per day, or 35 periods per week. All teachers in junior high schools have their week of 35 periods divided into teaching periods, preparation periods, and administrative periods (Figure IV-4).

- Title I schools allow teachers to have 22 teaching, 8 preparation, and 5 administrative periods per week.

Figure IV-3

TOTAL NUMBER OF TEACHERS PER CLASS
KINDERGARTEN AND ELEMENTARY SCHOOLS

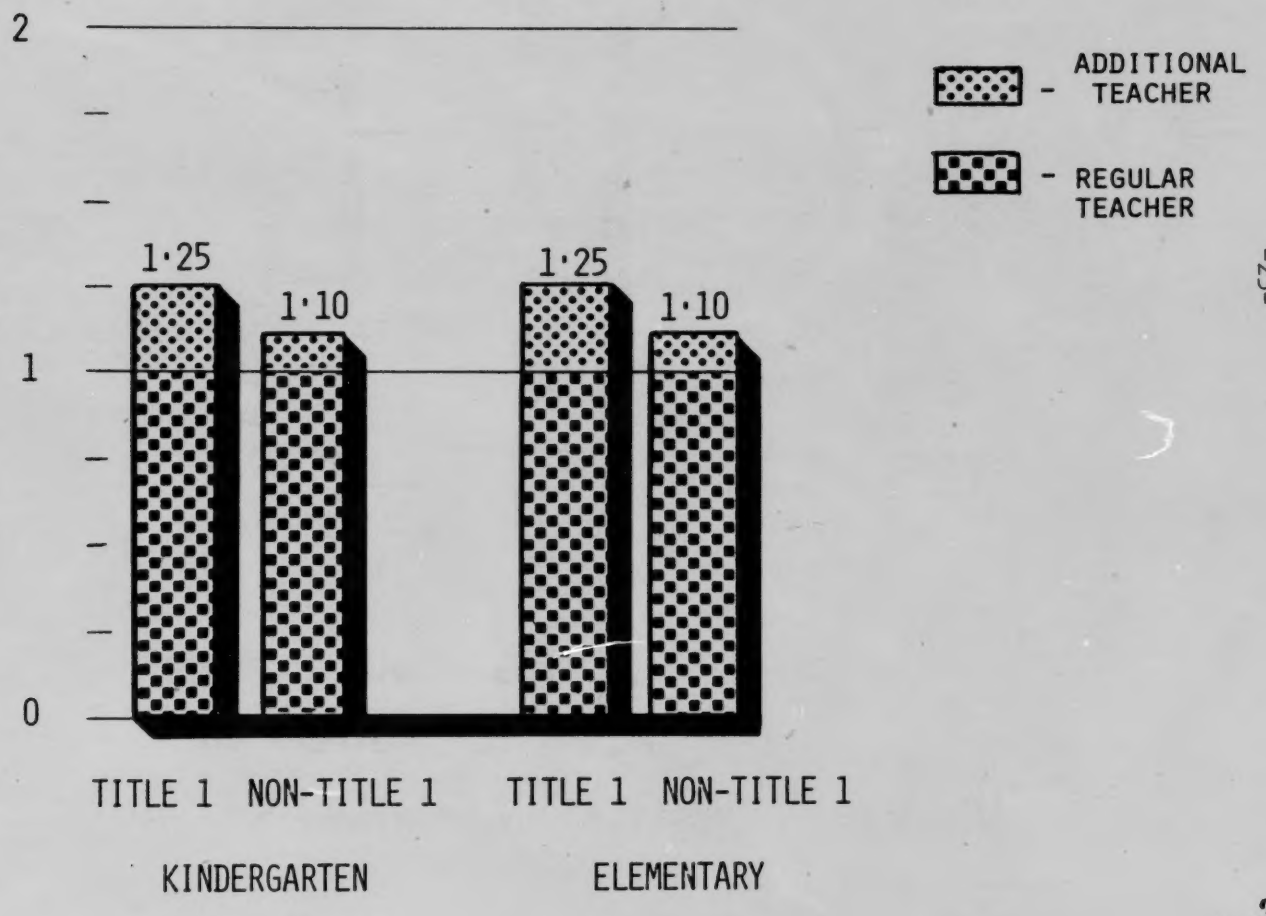
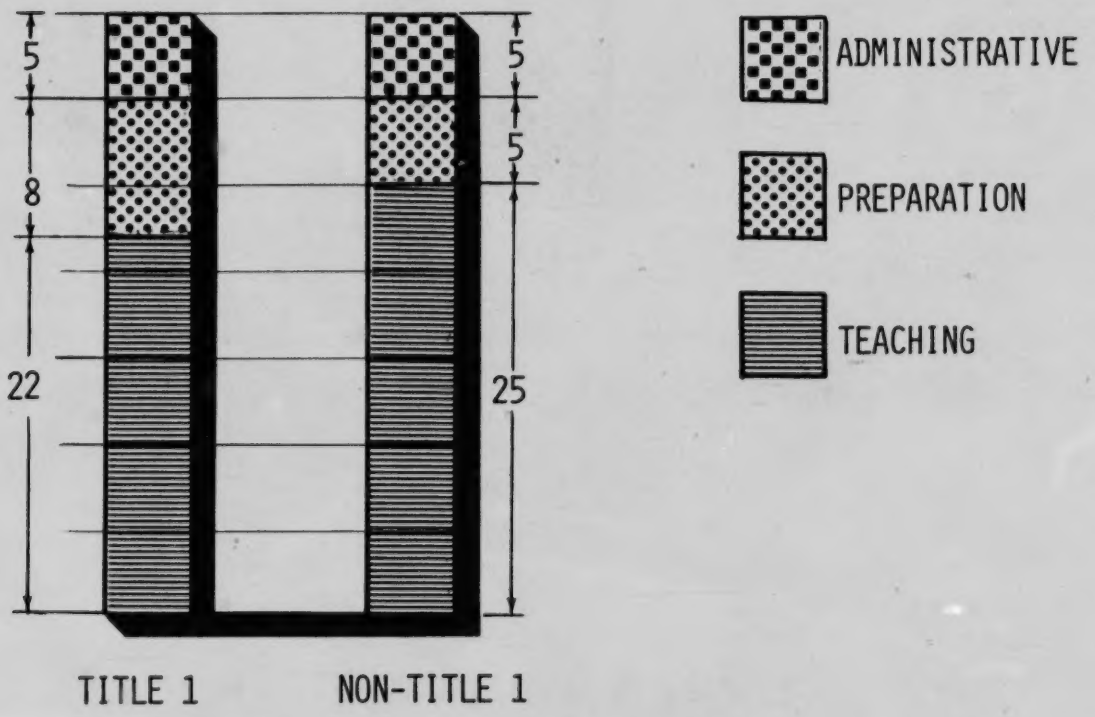


Figure IV-4

TEACHING, PREPARATION AND ADMINISTRATIVE PERIODS PER WEEK JUNIOR HIGH SCHOOLS



- Non-Title I schools allow teachers to have 25 teaching, 5 preparation, and 5 administrative periods per week.

The proportion of an additional teacher needed to cover a class while the regular teacher is engaged in preparation or administrative activities is computed from the following expression:

$$\text{ADDITIONAL TEACHER PER CLASS} = \frac{\text{NUMBER OF PREPARATION PERIODS PER WEEK} + \text{NUMBER OF ADMINISTRATIVE PERIODS PER WEEK}}{\text{NUMBER OF TEACHING PERIODS PER WEEK}}$$

- For Title I schools, the proportion of an additional teacher per class is equal to (8+5)/22 = 13/22 = 0.59 approximately.

- For non-Title I schools, the proportion of an additional teacher per class is equal to (5+5)/25 = 10/25 = 0.40

The total number of teachers required per class is equal to one regular teacher plus a porportion of an additional preparation teacher (Figure IV-5).

- For Title I schools, the total number of teachers required per class is equal to 1 + 0.59 = 1.59.

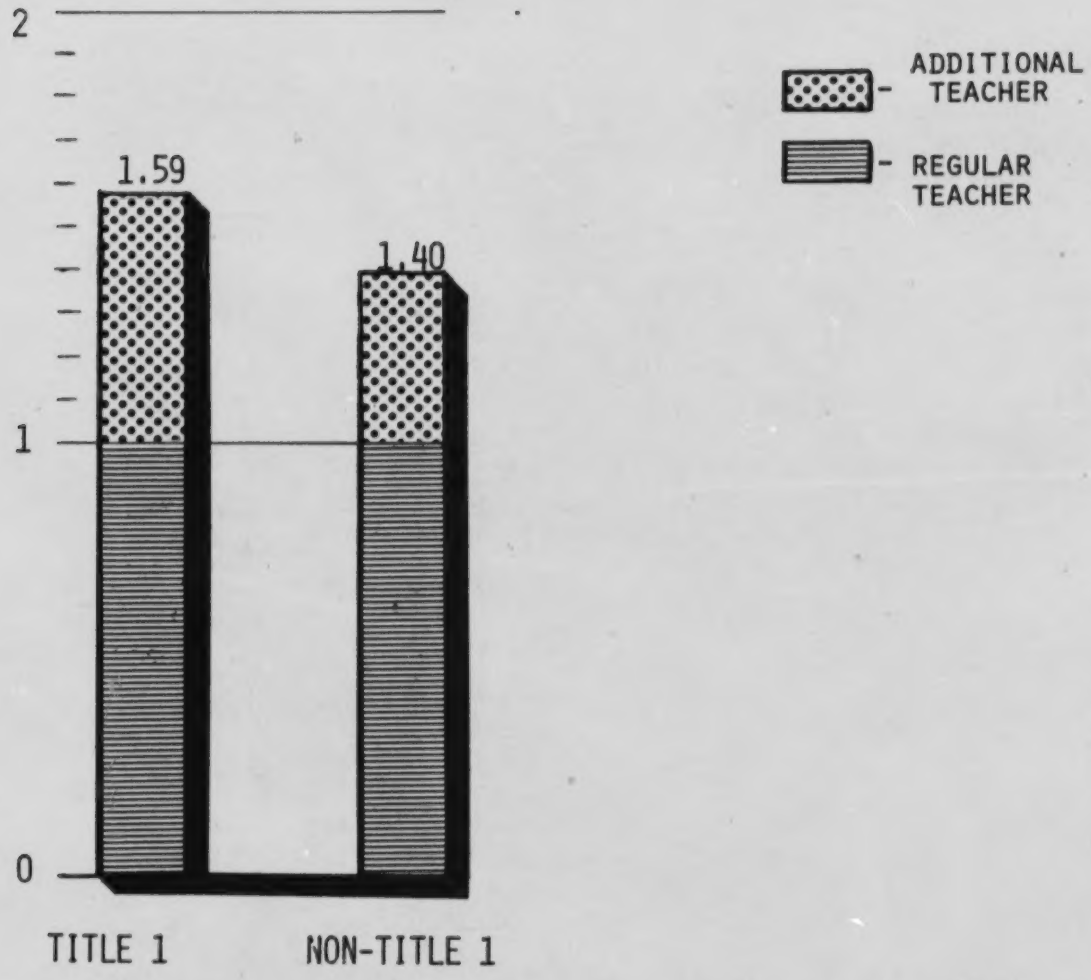
- For non-Title I schools, the total number of teachers required per class is equal to 1 + 0.40 = 1.40.

3. PUPIL-TEACHER RATIOS

These class size limits and the teaching, preparation, and administrative

Figure IV-5

TOTAL NUMBER OF TEACHERS PER CLASS
JUNIOR HIGH SCHOOLS



periods can be translated into school or district wide maximum pupil-teacher ratios. These ratios provide a common basis for comparing interdistrict resource requirements.

The allowances for teaching, preparation, and administrative periods increase the required number of teachers so that the maximum school or district wide pupil-teacher ratios are lowered below the class size limits. To put it another way, the maximum school or district wide pupil-teacher ratios are less than the class size limits because more than one teacher per class is required. The extent of the reduction is determined by the required number of teachers per class:

$$\text{MAXIMUM PUPIL-TEACHER RATIO} = \frac{\text{CLASS SIZE LIMIT}}{\text{TEACHERS PER CLASS}}$$

By performing the calculations for each type of school, we obtain the following pupil-teacher ratios (Figure IV-6):

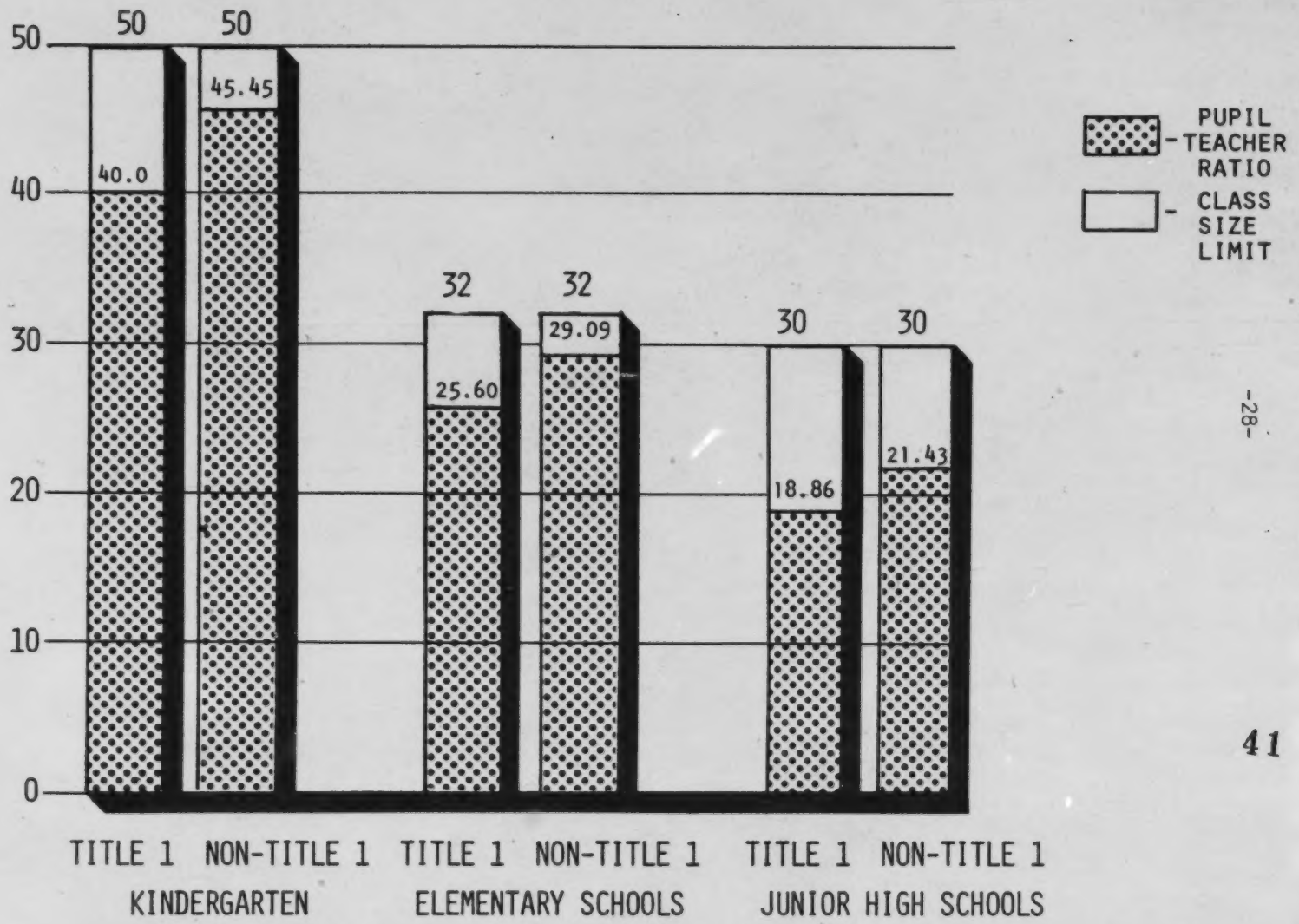
MAXIMUM PUPIL-TEACHER RATIO

LEVEL	TITLE I STATUS	CLASS SIZE	TEACHERS PER CLASS	PUPIL-TEACHER RATIO
Kindergarten	Title I	50	1.25	40.00
Kindergarten	Non-Title I	50	1.10	45.45*
Elementary	Title I	32	1.25	25.60
Elementary	Non-Title I	32	1.10	29.09*
Junior High	Title I	30	1.59*	18.86*
Junior High	Non-Title I	30	1.40	21.43*

*Approximate value rounded to two decimal places.

Figure IV-6

MAXIMUM PUPIL TEACHER RATIO



A district that has both Title I and non-Title I schools at some level would have a maximum pupil-teacher ratio that is a weighted average of the pupil-teacher ratios for Title I and non-Title I schools.

- For example, a district that has 25% of its 10,000 elementary students in Title I schools would have a maximum pupil-teacher ratio of 28.13 computed as follows:

$$\begin{array}{l}\text{WEIGHTED AVERAGE MAXIMUM PUPIL-TEACHER RATIO}\end{array} = \frac{10{,}000 \text{ PUPILS}}{\frac{0.25 \times 10{,}000 \text{ PUPILS}}{25.60 \text{ TITLE I PUPILS PER TEACHER}} + \frac{(1 - 0.25) \times 10{,}000 \text{ PUPILS}}{29.09 \text{ NON-TITLE I PUPILS PER TEACHER}}}$$

$$= \frac{10{,}000 \text{ PUPILS}}{98 \text{ TEACHERS} + 258 \text{ TEACHERS}}$$

$$= 28.13 \text{ PUPILS PER TEACHER}$$

Figure IV-7 illustrates how maximum pupil-teacher ratios depend on the percent of students in Title I schools. This graph combines everything we have developed in our analysis into one simple statement. At a glance, we can determine the basic classroom teacher requirements for any district. The only additional information we need is the percent of students in Title I schools of the particular level.

- For example, a district that has 40% of its junior high school students in Title I schools is obligated to have a pupil-teacher ratio no higher than 20.3.

Table IV-2 lists the maximum pupil-teacher ratios for each district.

Figure IV-7

MAXIMUM PUPIL—TEACHER RATIOS AND PERCENT OF TITLE 1 PUPILS

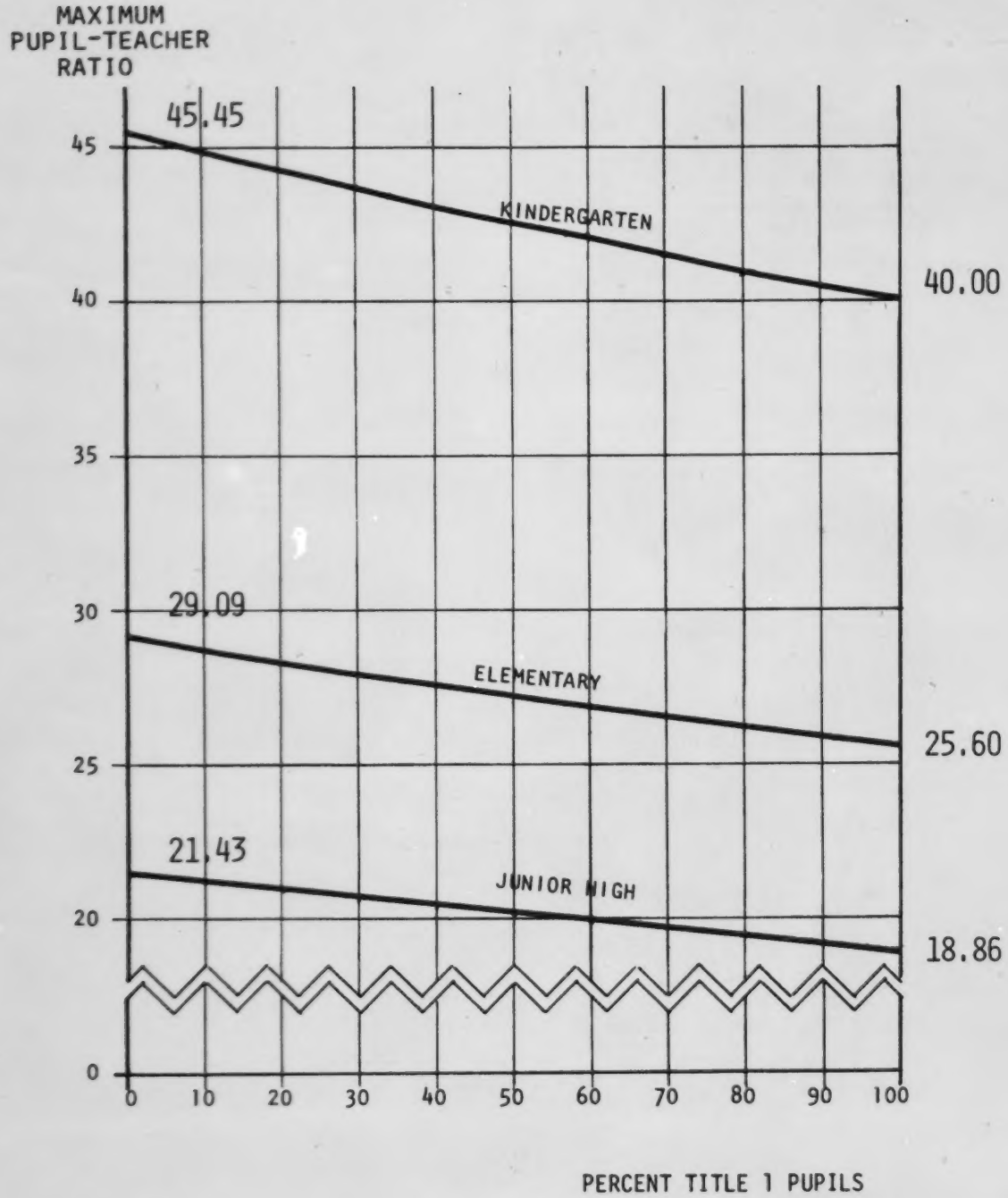


Table IV-2

MAXIMUM PUPIL-TEACHER RATIOS

FISCAL YEAR 1974-1975

DISTRICT	KINDERGARTEN	ELEMENTARY	JUNIOR HIGH
1	40.0	25.6	18.9
2	41.7	26.7	19.6
3	40.0	25.6	18.9
4	40.0	25.6	18.9
5	40.0	25.6	18.9
6	40.7	26.0	18.9
7	40.0	25.6	18.9
8	40.7	25.9	19.3
9	40.0	25.6	18.9
10	41.9	26.6	19.3
11	44.1	28.1	21.0
12	40.0	25.6	18.9
13	40.0	25.6	18.9
14	40.0	25.6	18.9
15	40.2	25.7	18.9
16	40.0	25.6	18.9
17	40.0	25.6	18.9
18	43.5	27.8	20.3
19	40.5	25.8	18.9
20	44.3	28.3	20.6
21	44.5	28.3	20.8
22	45.1	28.8	21.4
23	40.0	25.6	18.9
24	44.6	28.6	21.4
25	45.4	29.1	21.4
26	45.4	29.1	21.4
27	43.2	27.4	20.5
28	43.1	27.6	20.6
29	42.2	27.1	19.7
30	43.0	27.6	19.9
31	44.6	28.4	20.9
32	40.0	25.6	18.9
TOTAL	42.1	26.7	19.8

4. INDUSTRIAL ARTS AND HOME ECONOMICS TEACHER REQUIREMENTS

This section is a digression. It shows that the junior high school pupil-teacher ratios developed from workload factors make the Module 2 allocation conservative.

Classes for specific junior high school subjects have class size limits and teachers per class requirements that are different from regular classroom subjects. The teacher resource requirements are correspondingly different, but the differences largely cancel each other.

JUNIOR HIGH SCHOOL TEACHER RESOURCE REQUIREMENTS

	TITLE I			NON-TITLE I		
SUBJECT	CLASS SIZE	TEACHING PERIODS FOR TEACHERS	CLASS PERIODS FOR PUPILS	CLASS SIZE	TEACHING PERIODS FOR TEACHERS	CLASS PERIODS FOR PUPILS
Regular Classes	30	22	27	30	25	27
Home Economics and Industrial Arts	22	23	4	24	26	4
Physical Education and Music	50	22	4	50	25	4

The number of teachers per student is computed from the following expression:

$$\text{TEACHERS PER PUPIL} = \frac{\text{NUMBER OF CLASS PERIODS PER WEEK FOR PUPILS}}{\text{CLASS SIZE LIMIT} \times \text{NUMBER OF TEACHING PERIODS PER WEEK FOR TEACHERS}}$$

TEACHERS PER PUPIL

SUBJECT	TITLE I JHS	NTI JHS
Regular Classes	$\frac{27}{30 \times 22}$	$\frac{27}{30 \times 25}$
Home Economics and Industrial Arts	$\frac{4}{22 \times 23}$	$\frac{4}{24 \times 26}$
Physical Education and Music	$\frac{4}{50 \times 22}$	$\frac{4}{50 \times 25}$

The overall average pupil-teacher ratio is:

$$\text{AVERAGE PUPIL TEACHER RATIO} = \frac{1}{\text{TEACHERS PER PUPIL FOR REGULAR CLASSES} + \text{TEACHERS PER PUPIL FOR HOME ECO. AND IND. ARTS.} + \text{TEACHERS PER PUPIL FOR PHYS. EDUC. AND MUSIC}}$$

- 19.07 pupils per teacher in Title I junior high schools
- 21.92 pupils per teacher in non-Title I junior high schools

When developing the workload weights in Appendix B, we used a slightly different values for the junior high school pupil-teacher ratio:

- 18.86 for Title I

$$18.86 = \frac{1}{\frac{35}{30 \times 22}}$$

- 21.43 for non-Title I

$$21.43 = \frac{1}{\frac{35}{30 \times 25}}$$

The difference overstates the required teacher resources for junior high school. In addition, Title I junior high school teachers without homeroom classes may be assigned to more than 22 teaching periods per week,* Both of these factors make the Module 2 allocation conservative.

---

* "Appeal to the Superintendent of Schools of Audrey Sutton et al, Teachers at J125X," March 13, 1970.

- There is no established city-wide policy in regard to the programs of non-homeroom teachers in special service junior high schools.

5. THE WORKLOAD WEIGHTED REGISTER

Pupil-teacher ratios are indexes of teacher resource requirements: one teacher for a given number of students. We can use the maximum pupil-teacher ratios derived from classroom workload factors to develop workload weights that reflect the relative teacher resource requirements among the levels and between Title I and non-Title I status. These weights are applied to the adjusted register of each district to generate a district's workload weighted register. The workload weighted register is used for allocating Module 2 and Module 4B funds.

The weights are simply ratios of the maximum pupil-teacher ratios with elementary non-Title I ratio as the base or the "standard":

$$\text{WORKLOAD WEIGHT} = \frac{\text{"STANDARD" PUPIL-TEACHER RATIO}}{\text{MAXIMUM PUPIL-TEACHER RATIO}}$$

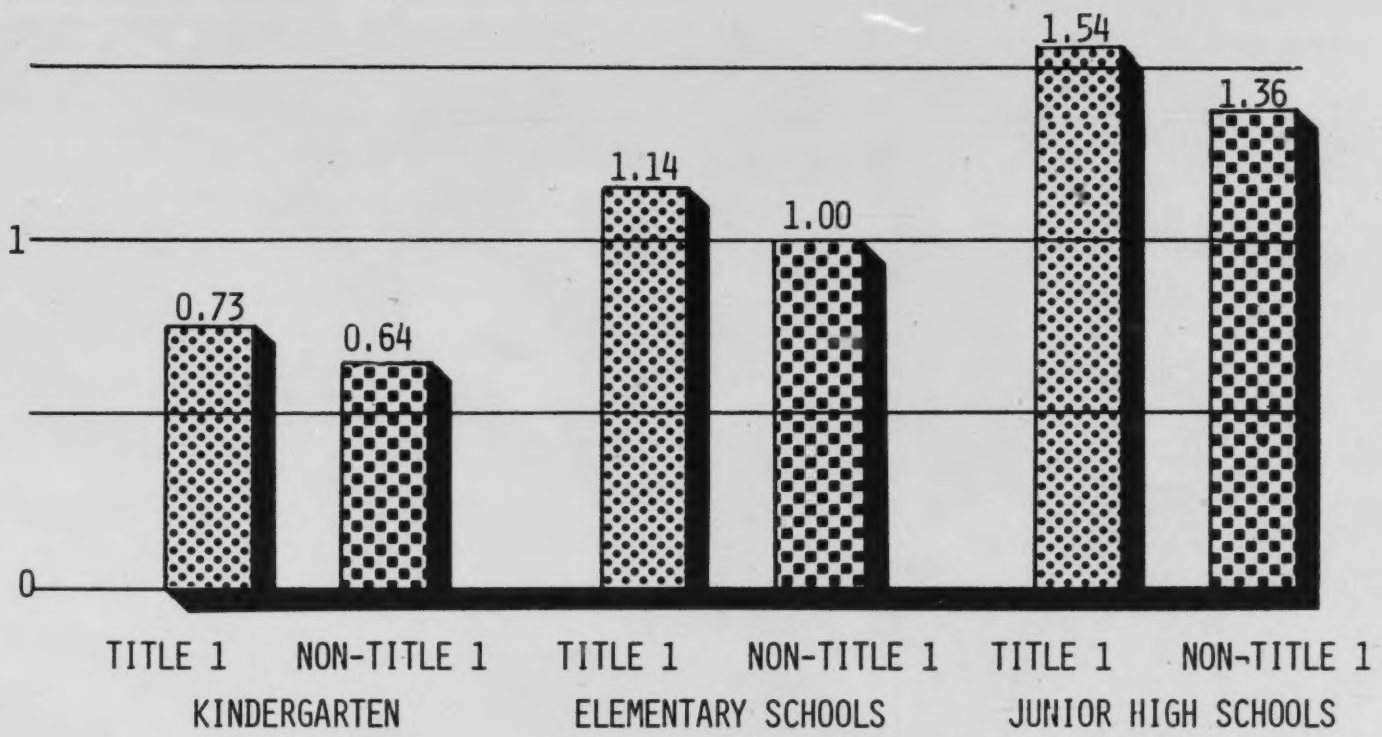
By performing the calculations for each type of school, we obtain the following workload weights (Figure IV-8):

COMPUTING THE WORKLOAD WEIGHTS

LEVEL	TITLE I STATUS	"STANDARD" PUPIL-TEACHER RATIO	PUPIL-TEACHER RATIO	WORKLOAD WEIGHT
Kindergarten	Title I	29.09	40.00	0.73
Kindergarten	Non-Title I	29.09	45.45	0.64
Elementary	Title I	29.09	25.60	1.14
Elementary	Non-Title I	29.09	29.09	1.00
Junior High	Title I	29.09	18.86	1.54
Junior High	Non-Title I	29.09	21.43	1.36

Figure IV-8

WORKLOAD WEIGHTS



The weights can be interpreted as the required number of teachers per 29.09 students to meet the workload factors for class size and teachers per class, where the 29.09 is the "standard" pupil-teacher ratio.

- For example, 100 teachers are required for every 2,909 students in non-Title I elementary schools
  - Only 64 teachers are required for every 2,909 students in non-Title I kindergarten
  - But 136 teachers are required for every 2,909 students in non-Title I junior high schools.

The table below shows how the workload weighted register is developed. A district's total workload weighted register is the combined sum of the six workload weighted registers for each level and Title I status.

COMPUTING THE WORKLOAD WEIGHTED REGISTER FOR DISTRICT 21

LEVEL	TITLE I STATUS	ADJUSTED REGISTER	WORKLOAD WEIGHT	WORKLOAD WEIGHTED REGISTER
Kindergarten	Title I	337	0.73	246
Kindergarten	Non-Title I	1,834	0.64	1,174
Elementary	Title I	2,913	1.14	3,321
Elementary	Non-Title I	12,262	1.00	12,262
Junior High	Title I	1,856	1.54	2,858
Junior High	Non-Title I	6,125	1.36	8,330
TOTAL		25,327	-	28,191

The city-wide total workload weighted register is the sum of all the districts' workload weighted registers (Table IV-3).

Table IV-3

WORKLOAD WEIGHTED REGISTER

FISCAL YEAR 1974-1975

	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		
DISTRICT	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TOTAL
1	805	0	10,634	0	6,831	0	18,270
2	819	360	8,869	4,231	7,062	2,821	24,162
3	1,110	0	13,291	0	6,717	0	21,118
4	827	0	11,985	0	5,852	0	18,664
5	1,026	0	13,533	0	8,473	0	23,032
6	1,168	172	11,115	1,592	6,701	0	20,748
7	1,487	0	18,843	0	10,486	0	30,816
8	1,699	266	17,022	1,832	12,660	2,938	36,417
9	2,278	0	27,670	0	11,040	0	40,988
10	1,227	651	12,989	5,522	11,125	2,108	33,622
11	365	1,153	4,203	10,628	1,874	10,547	28,770
12	1,928	0	22,873	0	9,020	0	33,821
13	1,281	0	16,532	0	7,783	0	25,596
14	1,619	0	17,832	0	11,219	0	30,670
15	1,789	60	16,553	364	10,487	0	29,253
16	964	0	14,426	0	4,846	0	20,236
17	1,583	0	18,939	0	10,309	0	30,831
18	317	573	4,073	7,080	4,680	6,187	22,910
19	1,458	141	19,442	1,180	12,297	0	34,518
20	375	1,447	3,243	11,787	3,824	7,653	28,329
21	246	1,174	3,321	12,262	2,858	8,330	28,191
22	139	1,802	1,428	14,155	0	10,155	27,679
23	1,062	0	13,941	0	7,592	0	22,595
24	300	1,537	2,142	11,777	0	10,254	26,010
25	0	1,737	0	14,610	0	10,201	26,548
26	0	1,149	0	10,200	0	7,944	19,293
27	950	1,343	9,404	9,518	3,767	6,431	31,413
28	671	872	6,812	8,747	3,374	7,224	27,700
29	1,113	753	9,687	7,182	6,995	3,604	29,334
30	775	979	6,713	8,601	5,007	3,479	25,554
31	488	2,486	4,524	18,529	3,579	12,989	42,595
32	1,166	0	15,543	0	8,168	0	24,877
TOTAL	31,035	18,655	357,582	159,797	204,626	112,865	884,560

V. MODULE 2: INSTRUCTIONAL SERVICES

1. IMPROVING RESOURCE ALLOCATION

The allocation formulae for instructional services are the most powerful instrument the New York City Board of Education has for providing equal educational opportunity for all youth. With minor revisions, the current allocation formulae have been used to distribute Program 30 monies to the decentralized community school districts since fiscal year 1971-1972. These formulae have, however, come under increasing attack by a number of community school board members and district superintendents on the grounds that the formulae:

- Are inequitable
- Do not allow a district to meet its contractual obligations
- Are discriminatory against "rich" districts
- Are discriminatory against "poor" districts.

In a previous document, "The 1973-1974 Allocation Formulae: An Analysis," we reviewed the formulae used in fiscal year 1973-1974 to distribute Program 30 monies. In this report we respond indirectly to some past criticisms of the allocation formulae.

In developing new allocation formulae for fiscal year 1974-1975, we have been guided by the following criteria:

- The formulae should provide equal educational opportunity for all youth by:

- Recognizing that workload factors mandate different mixes or "packages" of resources per pupil to insure equal classroom teacher time for all students.
- Recognizing that dollars must be allocated to compensate for interdistrict variations in cost.
- Recognizing that the diverse pupil populations require different levels of resources.

- The formulae should support the educational goals and policies of the Board of Education by:
  - Providing the central and local boards and administration with information on the costs and consequences of allocation decisions and obligations.
  - Providing parents, the public, and city officials with timely information on the budgetary process.

The new formulae for allocating tax levy funds for Instructional Services are thought to be consistent with the above criteria and objectives. Additionally, the new formulae provide a simple instrument for identifying the actual funding a district requires to support its basic classroom workload requirements.

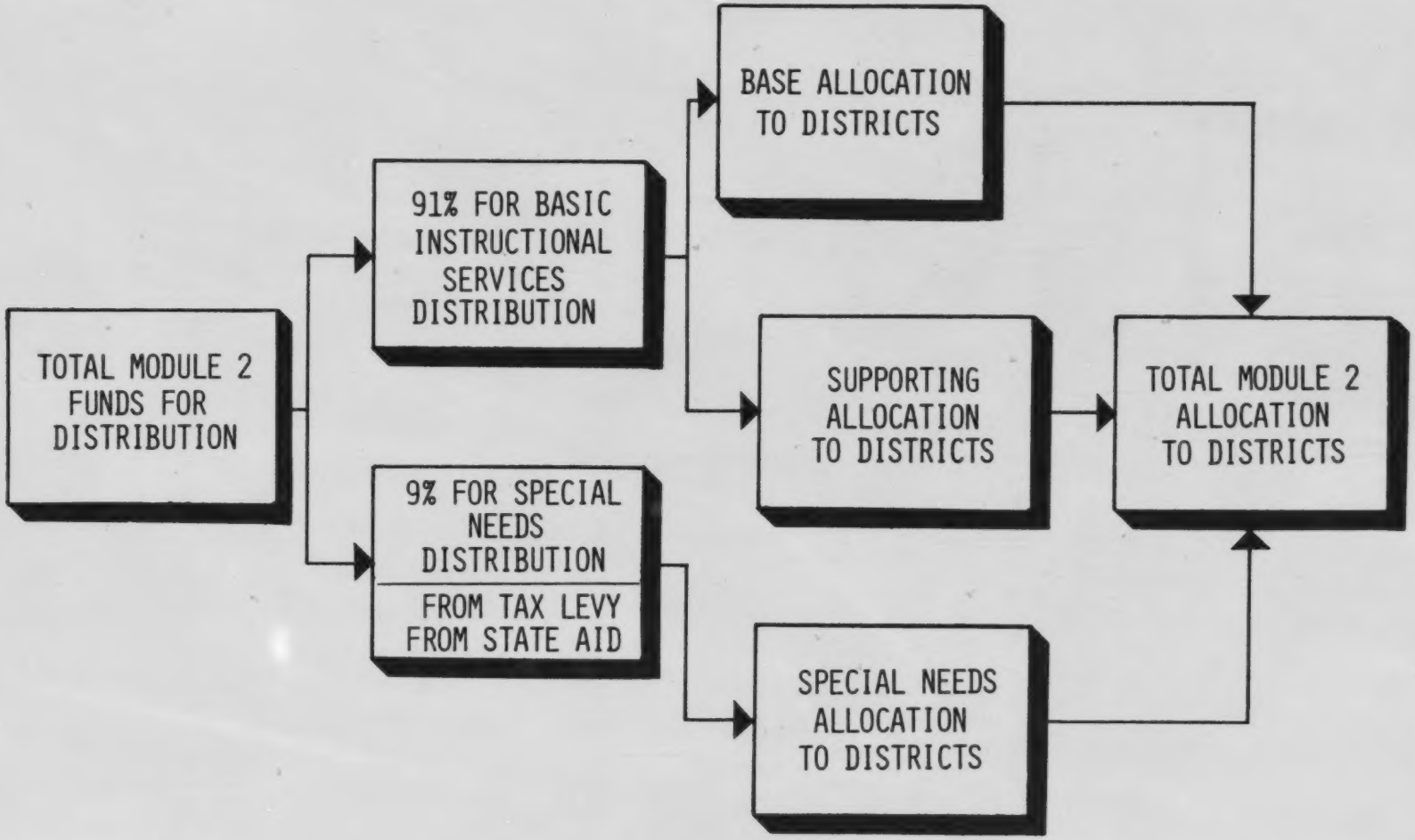
- We must stress that basic classroom workload requirements are <u>not</u> synonymous with minimum educational requirements.
- Workload factors are merely the starting point for determining a district's allocation.
- Funds for other required and supporting services are also essential to provide for individual district's educational projects.

The new formulae recognize this distinction between workload foactors and educational requirements and allocate Instructional Services funds for both.

The new procedure for allocating Instructional Services monies is illustrated in Figure V-1. The following list summarizes the changes.

Figure V-I

ALLOCATING MODULE 2 MONIES


TOTAL MODULE 2 FUNDS FOR DISTRIBUTION
91% FOR BASIC INSTRUCTIONAL SERVICES DISTRIBUTION
9% FOR SPECIAL NEEDS DISTRIBUTION
FROM TAX LEVY
FROM STATE AID
BASE ALLOCATION TO DISTRICTS
SUPPORTING ALLOCATION TO DISTRICTS
SPECIAL NEEDS ALLOCATION TO DISTRICTS
TOTAL MODULE 2 ALLOCATION TO DISTRICTS

INSTRUCTIONAL SERVICES MONIES BE DIVIDED INTO THREE PARTS:

- Part A for special needs distribution
- Part B for basic classroom obligations
- Part C for other required and supporting services.

EVERY COMMUNITY SCHOOL DISTRICT BE ALLOCATED SUFFICIENT INSTRUCTIONAL SERVICES FUNDS TO MEET BASIC CLASSROOM WORKLOADS

- The new formulae for allocating Module 2 funds identify the base number of teachers for each district. The following workload factors are taken into account when calculating the base number of teachers
  - Class size limits
  - Teaching, preparation, and administrative period assignments.
- The new formulae clearly identify the base allocation for each district to meet basic classroom workloads
- The new formulae incorporate an adjustment for interdistrict teacher salary differences.

THE REMAINING FUNDS FOR BASIC INSTRUCTIONAL SERVICES BE ALLOCATED TO DISTRICTS FOR OTHER REQUIRED AND SUPPORTING SERVICES

- After identifying funds to meet basic classroom workload requirements, remaining Instructional Services funds are distributed to meet community school districts' other required and supporting services

- This supporting allocation to districts is made in proportion to weighted registers where the weights are derived from the workload factors

- Other required and supporting services include:

  - Supervisory personnel, including principals, assistant principals, and teachers in charge
  - Additional instructional personnel
  - Librarians
  - Attendance teachers
  - Guidance counselors
  - Substitute service
  - Laboratory specialists
  - School secretaries
  - Hourly employees
  - Salary changes occurring within the next fiscal year
  - Breakage for grade enrollment in a school
  - Other than personal service (OTPS)
  - Other charges

THE LEVEL OF NEEDS SPENDING BE MAINTAINED

- In fiscal year 1973-1974, a total of $62,267,347 for distribution to community school districts on the basis of education needs were generated from two sources:

  - $34,154,051 or 5% of $683,081,029 from Module 2 tax levy
  - $28,113,296 from State Urban Aid, categorical funds for special needs students
  - A total of $62,267,347 or approximately 9% of $711,194,325, the sum of Module 2 and State Urban Aid funds

- In fiscal year 1974-1975, 9% of Module 2 funds or $67,115,699 is set aside for special needs distribution
  - $47,700,000 is from state aid
  - $19,415,699 is from tax levy

SPECIAL NEEDS FUNDS

SOURCE	FY 1973-1974	FY 1974-1975
State Aid	$ 28,113,296	$ 47,700,000
Tax Levy	$ 34,154,051	$ 19,415,699
Total for Special Needs (9% of Adjusted Module 2)	$ 62,267,347	$ 67,115,699
Module 2 Tax Levy	$683,081,029	$698,029,984
State Urban Education	$ 28,113,296	
State Special Needs Aid		$ 47,700,000
Adjusted Module 2	$711,194,325	$745,729,984

2. DIVISION OF MODULE 2

The first step in allocating Module 2 funds is to divide the total amount into two parts. Figure V-2 shows the division.

(1) Special Needs

A given percent of instructional monies is allotted for special need. These funds are distributed to promote an educational outcome equalization strategy.

MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION	=	PERCENT OF MODULE 2 FUNDS FOR SPECIAL NEEDS	X	TOTAL MODULE 2 AMOUNT

- In fiscal year 1974-1975, 9% or $67,115,699 of Module 2 funds is set aside for special needs.

MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION	=	0.09 x $745,729,984
	=	$67,115,699

(2) Basic Instructional Services

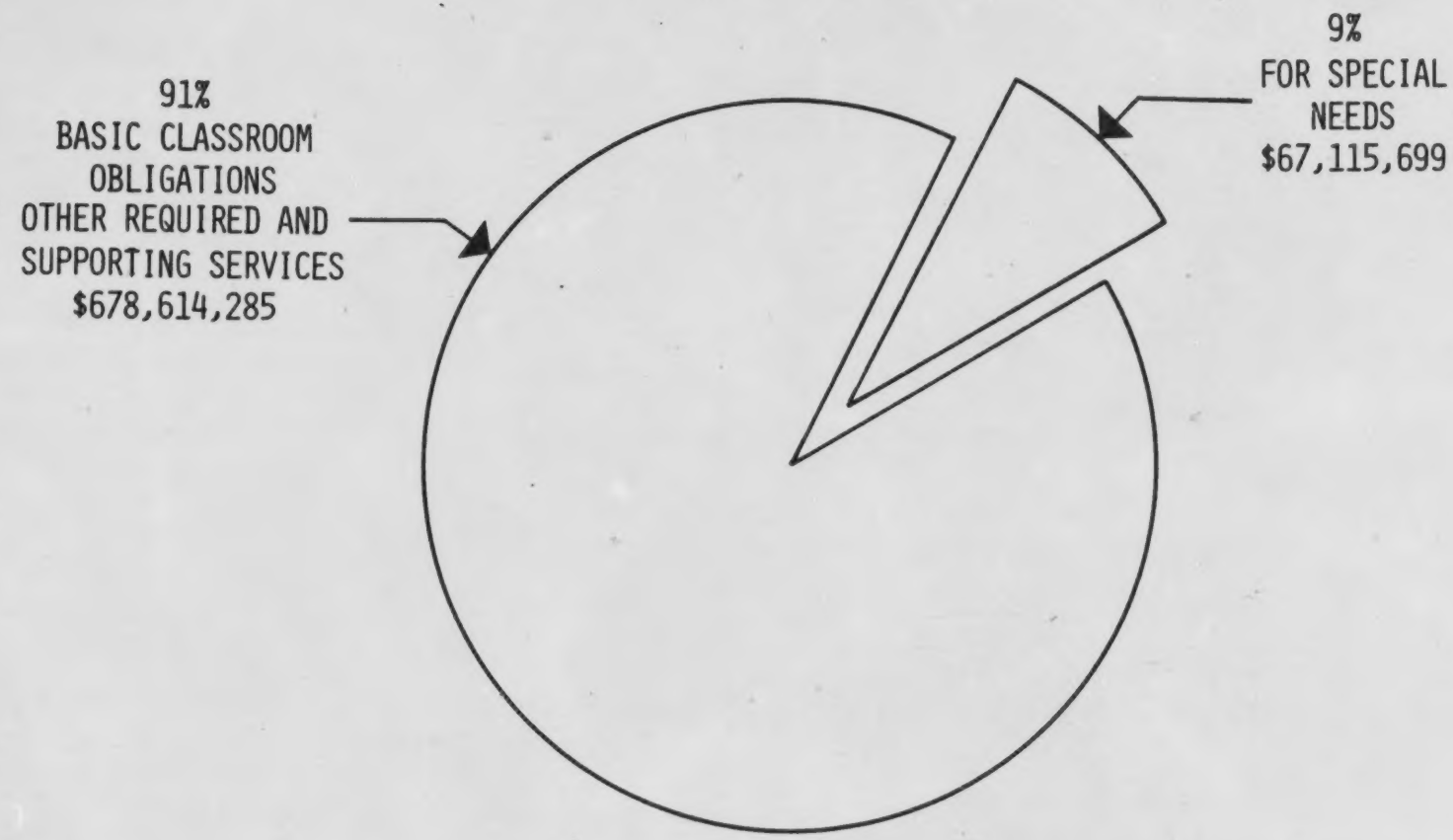
The remainder of the instructional monies is distributed for basic instructional services. The allocation formulae promote a resource equalization strategy.

MODULE 2 FUNDS FOR BASIC DISTRIBUTION	=	TOTAL MODULE 2 AMOUNT	—	MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION

- In fiscal year 1974-1975, $678,614,285 of Module 2 funds are distributed for basic instructional services.

Figure V-2

INSTRUCTIONAL SERVICES
(PROGRAM 30 MODULE 2)
FISCAL YEAR 1974—1975
$745,729,984



MODULE 2 FUNDS FOR BASIC DISTRIBUTION = $745,729,984 - $67,115,699

= $678,614,285

In the following section, we develop objective formulae for a base allocation to each community school district. This base allocation is a starting point for determining a district's basic instructional services allocation. The base allocation clearly identifies funds to meet workload factors for classroom teachers.

- The base allocation by itself is not sufficient to meet educational goals and standards
- It is only a clear, solid, starting base

Additional funds for other required and supporting services are essential to provide adequately for individual district educational projects. After developing the base allocation, we develop objective formulae for a supporting allocation to each community school district. Finally, each district receives a special needs allocation.

3. THE BASE ALLOCATION

In Chapter IV, we analyzed the teacher resource obligations implied by the workload factors. For each district, we determined:

- The base number of classes
- The number of teachers per class
- The maximum pupil-teacher ratios
- The workload weighted register (Table V-1)

These obligations are building blocks for a district's base allocation. The computation procedure is illustrated in Figure V-3.

Figure V-3

COMPUTING THE BASE ALLOCATION

STEP 1	DISTRICT d WORKLOAD WEIGHTED REGISTER	÷	"STANDARD" PUPIL TEACHER RATIO	=	DISTRICT d BASE NUMBER OF TEACHERS
E.G., DIST. 10	33,622	÷	29.09	=	1,156
STEP 2	DISTRICT d BASE NUMBER OF TEACHERS	X	DISTRICT d AVERAGE TEACHER SALARY	=	DISTRICT d BASE ALLOCATION
E.G., DIST. 10	1,156	X	$15,111.32850	=	$17,468,696
STEP 3	$\sum_{d=1}^{32}$		DISTRICT d BASE ALLOCATION		TOTAL CITY-WIDE BASE ALLOCATION
					$467,922,519

(1) Base Number of Teachers

We can determine the number of teachers for a district by dividing the adjusted register of each level by its weighted average maximum pupil-teacher ratio, which we developed in Chapter IV, and then adding together the teachers for each of the three levels to arrive at the district total number of teachers. A computation short cut is available to us in the workload weighted register. Recall that the workload weights are the required number of teachers per 29.09 students to meet the workload factors for class size and teachers per class, where the 29.09 is the "standard" pupil-teacher ratio. Dividing a district's workload weighted register by the "standard" pupil-teacher ratio gives us the base number of classroom teachers required to meet the workload factors.

DISTRICT d BASE NUMBER OF TEACHERS	=	DISTRICT d WORKLOAD WEIGHTED REGISTER	÷	"STANDARD" PUPIL-TEACHER RATIO

- To continue with our earlier example of District 10, a base of 1,156 teachers is required for the district

DISTRICT 17 BASE NUMBER OF TEACHERS	=	33,622 STUDENTS (WORKLOAD WEIGHTED)	÷	29.09 PUPILS PER TEACHER
	=	1,156 TEACHERS		

Calculations for base teacher requirements for all the districts are shown in Table V-1.

Table V-1

BASE NUMBER OF CLASSROOM TEACHERS

FISCAL YEAR 1974-1975

	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		
DISTRICT	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TOTAL
1	28	0	366	0	235	0	629
2	28	12	305	146	243	97	831
3	38	0	457	0	231	0	726
4	29	0	412	0	201	0	642
5	35	0	465	0	292	0	792
6	40	6	382	55	231	0	714
7	51	0	648	0	361	0	1,060
8	59	9	585	63	435	101	1,252
9	79	0	951	-	380	0	1,410
10	42	23	446	190	382	73	1,156
11	13	40	144	365	64	363	989
12	66	0	787	0	310	0	1,163
13	44	0	568	0	268	0	880
14	56	0	613	0	386	0	1,055
15	62	2	569	13	360	0	1,006
16	33	0	496	0	167	0	696
17	54	0	651	0	355	0	1,060
18	11	20	140	243	161	213	788
19	50	5	668	41	423	0	1,187
20	13	50	111	405	132	263	974
21	9	40	114	422	98	287	970
22	5	62	49	487	0	349	952
23	37	0	479	0	261	0	777
24	10	53	74	405	0	353	895
25	0	60	0	502	0	351	913
26	0	40	0	351	0	273	664
27	33	46	323	327	130	221	1,080
28	23	30	234	301	116	249	953
29	38	26	333	247	241	124	1,009
30	27	34	231	296	172	119	879
31	17	86	156	637	123	446	1,465
32	40	0	535	0	281	0	856
TOTAL	1,070	644	12,292	5,496	7,039	3,882	30,423

(2) Base Allocations

A base allocation is identified for each district to cover its base teacher requirement at its average teacher salary:

DISTRICT d BASE ALLOCATION	=	DISTRICT d BASE NUMBER OF TEACHERS	X	DISTRICT d AVERAGE TEACHER SALARY

- The base allocation for fiscal year 1974-1975 uses the average teacher salary calculated from the June 1974 detailed position status report.*
- For our example, District 10 receives $17,468,696 for its base allocation.

DISTRICT 10 BASE ALLOCATION = 1,156 TEACHERS X $15,111.32850

= $17,468,696

Table V-2 lists the allocation each district must receive to meet its basic classroom workload for teachers without the salary changes that will occur within the next fiscal year. These salary changes are funded out of the supporting allocation, which is developed in the next section. The use of the June 1974 average teacher salaries gives effect to the most current variation between community school districts, thereby incorporating an adjustment for teacher salary differences.

*The position status report is generated from the Board of Education R-740 teacher payroll file data, which is used for producing the actual payroll. Appendix B shows the average salary calculations.

Table V-2

BASE ALLOCATION FOR CLASSROOM WORKLOAD OBLIGATIONS

FISCAL YEAR 1974-1975

DISTRICT	BASE NUMBER OF TEACHERS	DISTRICT AVERAGE SALARY	BASE ALLOCATION
1	629	$ 15,743.97500	$ 9,902,960
2	831	16,279.79938	13,528,513
3	726	15,279.69649	11,093,060
4	642	15,864.12974	10,184,771
5	792	15,482.46242	12,262,110
6	714	15,174.51270	10,834,602
7	1,060	14,969.67760	15,867,858
8	1,252	15,187.89286	19,015,242
9	1,410	13,911.58892	19,615,340
10	1,156	15,111.32850	17,468,696
11	989	16,112.60051	15,935,362
12	1,163	15,197.14113	17,674,275
13	880	14,372.56222	12,647,855
14	1,055	15,215.83690	16,052,708
15	1,006	15,203.63590	15,294,858
16	696	13,773.90848	9,586,640
17	1,060	14,025.28902	14,866,806
18	788	15,412.45318	12,145,013
19	1,187	14,986.37114	17,788,823
20	974	15,496.04996	15,093,153
21	970	15,846.74807	15,371,346
22	952	16,528.05400	15,734,707
23	777	14,869.61459	11,553,691
24	895	15,235.26660	13,635,564
25	913	16,681.66353	15,230,359
26	664	17,062.11039	11,329,241
27	1,080	16,030.04604	17,312,450
28	953	16,253.86844	15,489,937
29	1,009	15,949.40529	16,092,950
30	879	15,680.63257	13,783,276
31	1,465	15,912.72085	23,312,136
32	856	14,273.61785	12,218,217
TOTAL	30,423	-	$467,922,519

The total city-wide base allocation is the sum of districts' base allocations.

$$\text{TOTAL CITY-WIDE BASE ALLOCATION} = \sum_{d=1}^{32} \text{DISTRICT } d \text{ BASE ALLOCATION}$$

- For fiscal year 1974-1975, $467,923,519 is identified for base allocations.

4. THE SUPPORTING ALLOCATION

In this section we develop objective formulae for the supporting allocation. This allocation "supports" the base allocation by providing a district with funds for services in addition to and in support of basic classroom workload obligations.

The supporting allocation is made up of two parts:

- The first part is an extension of the base allocation so that the effect of workload factors and inter-district teacher salary differences are both included
- The second part is based on only workload factors.

A supporting percent allocation is computed by adjusting the base allocation upward by 25% to allow for the following items:*

- Teachers in charge, librarians, attendance teachers, breakage teachers
- Occasional teacher absences (substitute services)
- Salary changes occurring during fiscal year 1974-1975 for teaching personnel

*See Appendix D.

The remaining Instructional Services funds are then allocated on a per capita basis using workload weighted registers. This supporting per capita allocation is for other required and supporting services such as:

- Supervisory personnel, including principals, assistant principals
- School secretaries, hourly employees, guidance counselors, laboratory specialists, substitute service
- Salary changes occurring during fiscal year 1974-1975 for non teaching personnel
- Other than personal service (OTPS)
- Other charges

In order to explain the structure of the new allocation formulae, we start with the number of students, using workload factors we translate students into teacher requirements, and using salaries we convert teacher requirements into dollars. The following distinctions must be kept in mind:

- The allocation formulae is a method for distributing dollars
- The allocation formulae is not a method for distributing positions
- The allocation formulae is not a set of guidelines for staffing schools.

(1) The Supporting Percent Allocation

The computation steps for the supporting percent allocation are illustrated in Figure V-4. The first step is to adjust upward each district's base allocation.

$$\text{DISTRICT d SUPPORTING PERCENT ALLOCATION} = \text{DISTRICT d BASE ALLOCATION} \times 0.25$$

- For example, District 10 receives $4,367,174 for its supporting percent allocation (Table V-3)

$$\text{DISTRICT 10 SUPPORTING PERCENT ALLOCATION} = \$17,468,696 \times 0.25$$

$$= \$4,367,174$$

The total city-wide supporting percent allocation is the sum of all the districts' supporting percent allocations:

$$\text{TOTAL CITY-WIDE SUPPORTING PERCENT ALLOCATION} = \sum_{d=1}^{32} \text{DISTRICT d SUPPORTING PERCENT ALLOCATION}$$

- For fiscal year 1974-1975, $116,980,635 goes for supporting percent allocations

(2) The Supporting Per Capita Allocation

The last part of a district's allocation for basic instructional services from Program 30 Module 2 is the supporting per capita allocation. The funds remaining in Module 2 after the base and supporting percent allocations have been identified are allocated on a per capita basis

Figure V-4

COMPUTING THE SUPPORTING PERCENT ALLOCATION

STEP 1

DISTRICT d BASE ALLOCATION	X	0.25	=	DISTRICT d SUPPORTING PERCENT ALLOCATION
E.G., DISTRICT 10				
$17,468,696	X	0.25	=	$4,367,174

STEP 2

$$\sum_{d=1}^{32} \text{DISTRICT d SUPPORTING PERCENT ALLOCATION} = \text{TOTAL CITY-WIDE SUPPORTING PERCENT ALLOCATION}$$

$116,980,635

Table V-3

SUPPORTING PERCENT ALLOCATIONS

FISCAL YEAR 1974-1975

DISTRICT	BASE ALLOCATION	SUPPORTING PERCENT ALLOCATION
1	$ 9,902,960	$ 2,475,740
2	13,528,513	3,382,128
3	11,093,060	2,773,265
4	10,184,771	2,546,193
5	12,262,110	3,065,528
6	10,834,602	2,708,651
7	15,867,858	3,966,965
8	19,015,242	4,753,811
9	19,615,340	4,903,835
10	17,468,696	4,367,174
11	15,935,362	3,983,841
12	17,674,275	4,418,569
13	12,647,855	3,161,964
14	16,052,708	4,013,177
15	15,294,858	3,823,715
16	9,586,640	2,396,660
17	14,866,806	3,716,702
18	12,145,013	3,036,253
19	17,788,823	4,447,206
20	15,093,153	3,773,288
21	15,371,346	3,842,837
22	15,734,707	3,933,677
23	11,553,691	2,888,423
24	13,635,564	3,408,891
25	15,230,359	3,807,590
26	11,329,241	2,832,310
27	17,312,450	4,328,113
28	15,489,937	3,872,484
29	16,092,950	4,023,238
30	13,783,276	3,445,819
31	23,312,136	5,828,034
32	12,218,217	3,054,554
TOTAL	$467,922,519	$116,980,635

in proportion to workload weighted registers. (Figure V-5)

MODULE 2 FUNDS FOR SUPPORTING PER CAPITA ALLOCATION = MODULE 2 FUNDS FOR BASIC DISTRIBUTION — TOTAL CITY-WIDE BASE ALLOCATION — TOTAL CITY-WIDE SUPPORTING PERCENT ALLOCATION

- For fiscal year 1974-1975, $93,711,131 is available for supporting per capita allocation

MODULE 2 FUNDS FOR SUPPORTING PER CAPITA ALLOCATION = $678,614,285* - $467,922,519 - $116,980,635

= $93,711,131

The steps for computing the supporting per capita allocation are illustrated in Figure V-6. The first step is to compute the city-wide per capita amount based on the workload weighted register we developed in Chapter IV:

CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT = MODULE 2 FUNDS SUPPORTING PER CAPITA ALLOCATION / TOTAL CITY-WIDE WORKLOAD WEIGHTED REGISTER

- For fiscal year 1974-1975, the per capita amount would be about $105.94:

CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT = $93,711,131 / 884,560 STUDENTS (WORKLOAD WEIGHTED)

= $105.9409548 PER STUDENT (WORKLOAD WEIGHTED)

*This amount is computed as follows:

TOTAL MODULE 2 FUNDS	$745,729,984
LESS 9% FOR SPECIAL NEEDS	-$ 67,115,699
MODULE 2 FUNDS FOR BASIC INSTRUCTIONAL SERVICES	$678,614,285

Figure V-5

INSTRUCTIONAL SERVICES (PROGRAM 30 MODULE 2) FISCAL YEAR 1974—1975 $745,729,984

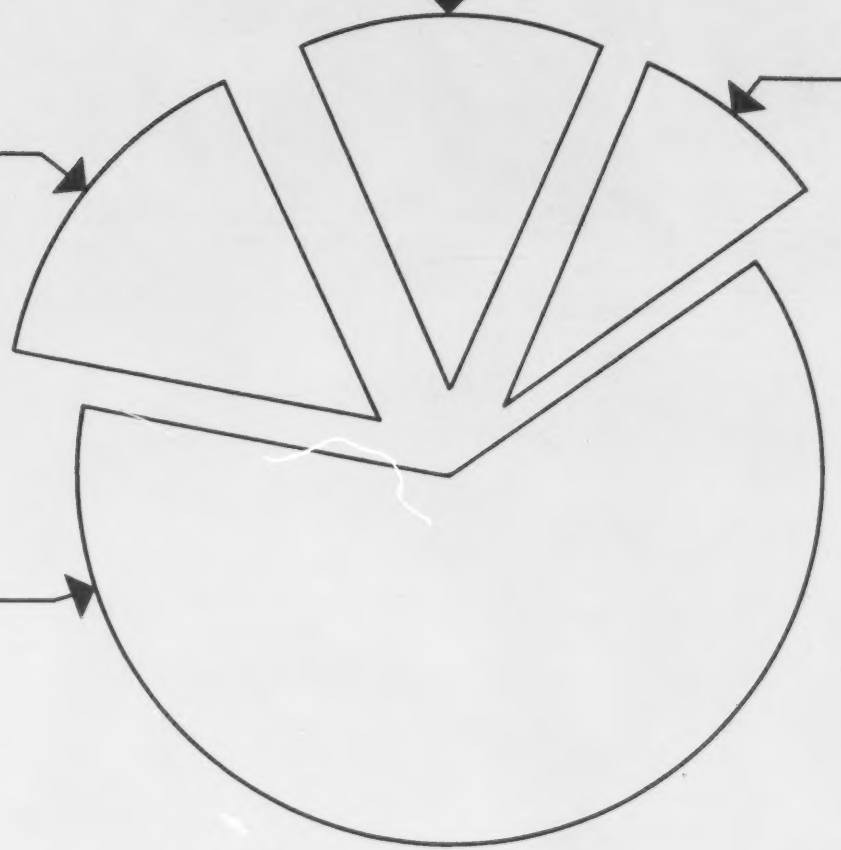


Figure V-6

COMPUTING THE SUPPORTING PER CAPITA ALLOCATION

STEP 1	MODULE 2 FUNDS FOR SUPPORTING PER CAPITA ALLOCATION	÷	TOTAL CITY-WIDE WORKLOAD WEIGHTED REGISTER	=	CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT
	$93,711,131		884,560		$105.9409548
STEP 2	CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT	X	DISTRICT d WORKLOAD WEIGHTED REGISTER	=	DISTRICT d SUPPORTING PER CAPITA ALLOCATION
E.G., DISTRICT 10	$105.9409548	X	33,622	=	$3,561,947

-19-

A district's supporting per capita allocation is equal to its workload weighted register multiplied by the per capita amount:

DISTRICT d SUPPORTING PER CAPITA ALLOCATION	=	DISTRICT d WORKLOAD WEIGHTED REGISTER	X	CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT

- For example, District 10 receives $3,561,947 for its supporting per capita allocation (Table V-4)

DISTRICT 10 SUPPORTING PER CAPITA ALLOCATION = 33,622 x $105.9409548

= $3,561,947

The total Instructional Services basic allocation to districts is the sum of their base, supporting percent, and supporting per capita allocations.

DISTRICT d MODULE 2 BASIC ALLOCATION	=	DISTRICT d BASE ALLOCATION	+	DISTRICT d SUPPORTING PERCENT ALLOCATION	+	DISTRICT d SUPPORTING PER CAPITA ALLOCATION

- To complete our example, District 10 receives $25,397,817 for its basic allocation:

DISTRICT 10 MODULE 2 BASIC ALLOCATION = $17,468,696 + $4,367,174 + $3,561,947

= $25,397,817

The total allocations for basic instructional services to all districts are listed in Table V-5.

Table V-4

SUPPORTING PER CAPITA ALLOCATIONS

FISCAL YEAR 1974-1975

DISTRICT	WORKLOAD WEIGHTED REGISTER	SUPPORTING PER CAPITA ALLOCATION
1	18,270	$ 1,935,541
2	24,162	2,559,745
3	21,118	2,237,261
4	18,664	1,977,282
5	23,032	2,440,032
6	20,748	2,198,063
7	30,816	3,264,676
8	36,417	3,858,052
9	40,988	4,342,308
10	33,622	3,561,947
11	28,770	3,047,921
12	33,821	3,583,029
13	25,596	2,711,665
14	30,670	3,249,209
15	29,253	3,099,091
16	20,236	2,143,821
17	30,831	3,266,266
18	22,910	2,427,107
19	34,518	3,656,870
20	28,329	3,001,201
21	28,191	2,986,581
22	27,679	2,932,340
23	22,595	2,393,736
24	26,010	2,755,524
25	26,548	2,812,520
2	19,293	2,043,919
27	31,413	3,327,923
28	27,700	2,934,564
29	29,334	3,107,672
30	25,554	2,707,215
31	42,595	4,512,557
32	24,877	2,635,493
TOTAL	884,560	$93,711,131

Table V-5

BASIC INSTRUCTIONAL SERVICES ALLOCATION

FISCAL YEAR 1974-1975

DISTRICT	BASE ALLOCATION	SUPPORTING PERCENT ALLOCATION	SUPPORTING PER CAPITA ALLOCATION	MODULE 2 BASIC ALLOCATION
1	$ 9,902,960	$ 2,475,740	$ 1,935,541	$14,314,241
2	13,528,513	3,382,128	2,559,745	19,470,386
3	11,093,060	2,773,265	2,237,261	16,103,586
4	10,184,771	2,546,193	1,977,282	14,708,246
5	12,262,110	3,065,528	2,440,032	17,767,670
6	10,834,602	2,708,651	2,198,063	15,741,316
7	15,867,858	3,966,965	3,264,676	23,099,499
8	19,015,242	4,753,811	3,858,052	27,627,105
9	19,615,340	4,903,835	4,342,308	28,861,483
10	17,468,696	4,367,174	3,561,947	25,397,817
11	15,935,362	3,983,841	3,047,921	22,967,124
12	17,674,275	4,418,569	3,583,029	25,675,873
13	12,647,855	3,161,964	2,711,665	18,521,484
14	16,052,708	4,013,177	3,249,209	23,315,094
15	15,294,858	3,823,715	3,099,091	22,217,664
16	9,586,640	2,396,660	2,143,821	14,127,121
17	14,866,806	3,716,702	3,266,266	21,849,774
18	12,145,013	3,036,253	2,427,107	17,608,373
19	17,788,823	4,447,206	3,656,870	25,892,899
20	15,093,153	3,773,288	3,001,201	21,867,642
21	15,371,346	3,842,837	2,986,581	22,200,764
22	15,734,707	3,933,677	2,932,340	22,600,724
23	11,553,691	2,888,423	2,393,736	16,835,850
24	13,635,564	3,408,891	2,755,524	19,799,979
25	15,230,359	3,807,590	2,812,520	21,850,469
26	11,329,241	2,832,310	2,043,919	16,205,470
27	17,312,450	4,328,113	3,327,923	24,968,486
28	15,489,937	3,872,484	2,934,564	22,296,985
29	16,092,950	4,023,238	3,107,672	23,223,860
30	13,783,276	3,445,819	2,707,215	19,936,310
31	23,312,136	5,828,034	4,512,557	33,652,727
32	12,218,217	3,054,554	2,635,493	17,908,264
TOTAL	$467,922,519	$116,980,635	$93,711,131	$678,614,285

(3) A Resource Equalization Strategy

The new allocation formulae for Module 2 follow a resource equalization strategy for achieving equal educational opportunity for all youth. In Chapter I, we noted that equal dollars do not buy equal resources everywhere. The "prices" a district must pay for "identical" inputs vary, and workload factors mandate different mixes or "packages" of resources per pupil. The allocation formulae recognize these differences:

- A district's allocation depends on its average teacher salary, the "price" it must pay for its teacher
- A district's allocation depends on its maximum pupil-teacher ratio, the basic classroom workload factor for teacher resources required to insure equal classroom teacher time for all students.

5. THE SPECIAL NEEDS ALLOCATION

In fiscal year 1974-1975, 9 percent of Module 2 funds or $67,115,699 is set aside for special needs distribution on the basis of the number of pupils with reading scores one and one half or more years behind their grade level. This needs money provides these students with some of the services they require to support their educational progress.

- Special needs projects
- Special needs teachers, school aids, paraprofessionals, and occasional absences
- Salary changes occurring during fiscal year 1974-1975
- Special needs other than personal service

(1) Pupils With Low Reading Scores

The special needs allocation for community school districts is based on the estimated number of pupils with reading scores one and one half or more years behind their grade level on the Metropolitan Achievement Reading Tests.

- The fiscal year 1974-1975 computation is based on the April 1974 reading test scores of elementary and junior high school pupils.

The percent of pupils with low reading scores in a district is multiplied by its combined adjusted elementary and junior high school registers to obtain the estimated number of pupils with low reading scores.

DISTRICT d ESTIMATED NUMBER OF PUPILS WITH LOW READING SCORES	=	DISTRICT d PERCENT OF PUPILS WITH LOW READING SCORES	X	DISTRICT d ELEMENTARY AND JUNIOR HIGH ADJUSTED REGISTER

- For example, District 10 has an estimated 9,732 pupils with low reading scores

DISTRICT 10 ESTIMATED NUMBER OF PUPILS WITH LOW READING SCORES	=	0.37884 x 25,690
	=	9,732 PUPILS (LOW READING)

Table V-6 lists the estimated number of pupils with low reading scores for each district.

(2) Special Needs Allocation

The next step is to determine the amount for special needs distribution:

Table V-6

ESTIMATED NUMBER OF PUPILS WITH LOW READING SCORES

ONE AND ONE-HALF OR MORE YEARS BEHIND THEIR GRADE LEVEL

FISCAL YEAR 1974-1975

DISTRICT	ELEMENTARY AND JUNIOR HIGH ADJUSTED RESGISTER	PROPORTION OF PUPILS WITH LOW READING SCORES	ESTIMATED NUMBER OF PUPILS WITH LOW READING SCORES
1	13,764	0.51321	7,064
2	18,671	0.36001	6,722
3	16,021	0.45286	7,255
4	14,313	0.51253	7,336
5	17,373	0.43136	7,494
6	15,693	0.47358	7,432
7	23,338	0.51511	12,022
8	27,145	0.40841	11,086
9	31,441	0.42683	13,420
10	25,690	0.37884	9,732
11	23,287	0.24855	5,788
12	25,921	0.45872	11,890
13	19,556	0.41585	8,132
14	22,927	0.46508	10,663
15	21,694	0.42375	9,193
16	15,801	0.35624	5,629
17	23,307	0.36070	8,407
18	18,241	0.30894	5,635
19	26,219	0.43029	11,282
20	22,742	0.30665	6,974
21	23,156	0.25726	5,957
22	22,875	0.16074	3,677
23	17,159	0.45192	7,754
24	21,196	0.29126	6,174
25	22,111	0.14228	3,146
26	16,041	0.14000	2,246
27	24,942	0.25742	6,421
28	22,225	0.27299	6,067
29	22,871	0.27284	6,240
30	20,299	0.28234	5,731
31	34,372	0.16582	5,700
32	18,938	0.49905	9,451
TOTAL	689,329	0.35066	241,720

MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION = PERCENT OF MODULE 2 FUNDS FOR SPECIAL NEEDS X TOTAL MODULE 2 FUNDS

- For fiscal year 1974-1975, 9% or $67,115,699 is set aside for special needs distribution

MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION = 0.09 x $745,729,984

= $67,115,699

The funds for special needs distribution are generated from two sources (Figure V-7).

- $47,700,000 is from State Aid
- Tax Levy funds provide the remaining $19,415,699 required to bring the total up to 9%

Funds from both sources are distributed on the same basis of need: reading scores one and one half or more years behind grade level.

Two per capita amounts are required.

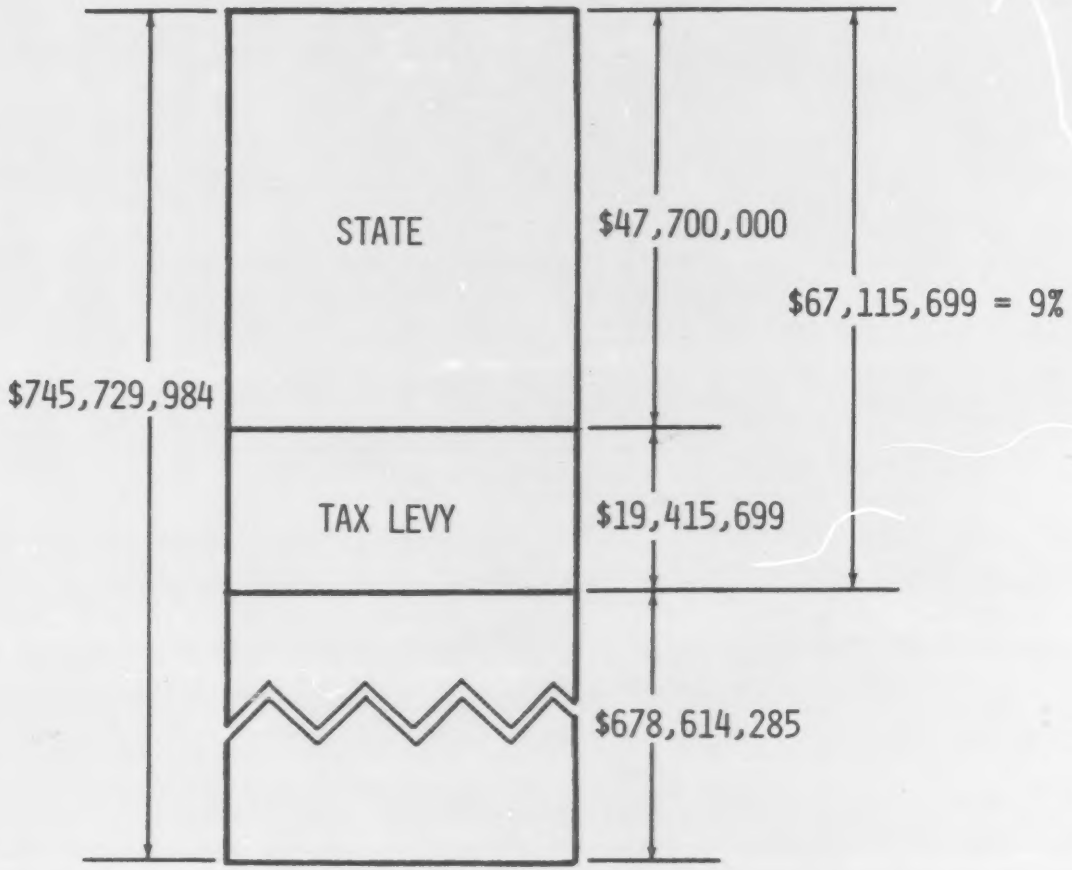
$$\text{CITY-WIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\text{STATE AID MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION}}{\text{TOTAL CITY-WIDE NUMBER OF PUPILS WITH LOW READING SCORES}}$$

$$\text{CITY-WIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\text{TAX LEVY MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION}}{\text{TOTAL CITY-WIDE NUMBER OF PUPILS WITH LOW READING SCORES}}$$

- The fiscal year 1974-1975 computation for determining special needs is based on the reading scores of elementary and junior high school pupils in April 1974

Figure V-7

FUNDS FOR SPECIAL NEEDS
FISCAL YEAR 1974 - 1975
$67,115,699



$$\text{CITY-WIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\$47,700,000}{241,720 \text{ PUPILS (LOW READING)}}$$

$$= \$197.335760 \text{ PER PUPIL (LOW READING)}$$

$$\text{CITY-WIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\$19,415,699}{241,720 \text{ PUPILS (LOW READING)}}$$

$$= \$80.323097 \text{ PER PUPIL (LOW READING)}$$

Finally, the district special needs allocation from each source is the per capita amount multiplied by the district's number of pupils with low reading scores, and the total special needs allocation is the sum of the allocations from the two sources.

$$\text{DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES} \times \text{CITY-WIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT}$$

$$\text{DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES} \times \text{CITY-WIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT}$$

$$\text{DISTRICT d SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION} + \text{DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION}$$

- For example, District 10 has an estimated 9,732 students with low reading scores and receives $2,702,176

$$\text{DISTRICT 10 STATE AID SPECIAL NEEDS ALLOCATION} = 9,732 \times \$197.335760$$

$$= \$1,920,472$$

Table V-7

SPECIAL NEEDS ALLOCATION

FISCAL YEAR 1974-1975

DISTRICT	NUMBER OF PUPILS WITH LOW READING SCORES	STATE AID ALLOCATION	TAX LEVY ALLOCATION	TOTAL ALLOCATION
1	7,064	$ 1,393,980	$ 567,402	$ 1,961,382
2	6,722	1,326,491	539,932	1,866,423
3	7,255	1,431,671	582,744	2,014,415
4	7,336	1,447,655	589,250	2,036,905
5	7,494	1,478,834	601,941	2,080,775
6	7,432	1,466,599	596,961	2,063,560
7	12,022	2,372,371	965,644	3,338,015
8	11,086	2,187,664	890,462	3,078,126
9	13,420	2,648,246	1,077,936	3,726,182
10	9,732	1,920,472	781,704	2,702,176
11	5,788	1,142,179	464,910	1,607,089
12	11,890	2,346,322	955,042	3,301,364
13	8,132	1,604,734	653,187	2,257,921
14	10,663	2,104,191	856,485	2,960,676
15	9,193	1,814,108	738,410	2,552,518
16	5,629	1,110,803	452,139	1,562,942
17	8,407	1,659,002	675,276	2,334,278
18	5,635	1,111,987	452,621	1,564,608
19	11,282	2,226,342	906,205	3,132,547
20	6,974	1,376,220	560,173	1,936,393
21	5,957	1,175,529	478,485	1,654,014
22	3,677	725,604	295,348	1,020,952
23	7,754	1,530,142	622,825	2,152,967
24	6,174	1,218,351	495,915	1,714,266
25	3,146	620,818	252,697	873,515
26	2,246	443,216	180,406	623,622
27	6,421	1,267,093	515,755	1,782,848
28	6,067	1,197,236	487,320	1,684,556
29	6,240	1,231,375	501,216	1,732,591
30	5,731	1,130,931	460,332	1,591,263
31	5,700	1,124,814	457,842	1,582,656
32	9,451	1,865,020	759,134	2,624,154
TOTAL	241,720	$47,700,000	$19,415,699	$67,115,699

DISTRICT 10 TAX LEVY SPECIAL NEEDS ALLOCATION = 9,732 x $80.323097

= $781,704

DISTRICT 10 SPECIAL NEEDS ALLOCATION = $1,920,472 + $781,704

= $2,702,176

The special needs allocations for all districts are listed in Table V-7.

6. THE TOTAL MODULE 2 ALLOCATION

The total Module 2 allocation to each district is the sum of the basic and special needs allocations:

DISTRICT d MODULE 2 ALLOCATION = DISTRICT d BASIC ALLOCATION + DISTRICT d SPECIAL NEEDS ALLOCATION

- To complete our example, District 10 receives $28,099,993.

DISTRICT 10 MODULE 2 ALLOCATION = $25,397,817 + $2,702,176

= $28,099,993

The total Module 2 allocations for all districts are listed in Table V-8.

Table V-8

INSTRUCTIONAL SERVICES

TOTAL ALLOCATION

FISCAL YEAR 1974-1975

DISTRICT	BASIC ALLOCATION	SPECIAL NEEDS ALLOCATION	TOTAL ALLOCATION
1	$ 14,314,241	$ 1,961,382	$ 16,275,623
2	19,470,386	1,866,423	21,336,809
3	16,103,586	2,014,415	18,118,001
4	14,708,246	2,036,905	16,745,151
5	17,767,670	2,080,775	19,848,445
6	15,741,316	2,063,560	17,804,876
7	23,099,499	3,338,015	26,437,514
8	27,627,105	3,078,126	30,705,231
9	28,861,483	3,726,182	32,587,665
10	25,397,817	2,702,176	28,099,993
11	22,967,124	1,607,089	24,574,213
12	25,675,873	3,301,364	28,977,237
13	18,521,484	2,257,921	20,779,405
14	23,315,094	2,960,676	26,275,770
15	22,217,664	2,552,518	24,770,182
16	14,127,121	1,562,942	15,690,063
17	21,849,774	2,334,278	24,184,052
18	17,608,373	1,564,608	19,172,981
19	25,892,899	3,132,547	29,025,446
20	21,867,642	1,936,393	23,804,035
21	22,200,764	1,654,014	23,854,778
22	22,600,724	1,020,952	23,621,676
23	16,835,850	2,152,967	18,988,817
24	19,799,979	1,714,266	21,514,245
25	21,850,469	873,515	22,723,984
26	16,205,470	623,622	16,829,092
27	24,968,486	1,782,848	26,751,334
28	22,296,985	1,684,556	23,981,541
29	23,223,860	1,732,591	24,956,451
30	19,936,310	1,591,263	21,527,573
31	33,652,727	1,582,656	35,235,383
32	17,908,264	2,624,154	20,532,418
TOTAL	$678,614,285	$67,115,699	$745,729,984

VI. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS

Module 3 is divided into two parts: Continuing Education and Extended Use of School Buildings. Both parts are allocated on a per capita basis.

1. CONTINUING EDUCATION

allocation, Module 3A. The first step is to compute the weighted allocation register, shown in Table VI-1. This is composed of:

- The public school register
- Half the non-public school register
- Half the estimated number of low income children attending public schools

The next steps are to compute the per capita amount and the allocation to each district:

$$\text{CITY-WIDE CONTINUING EDUCATION PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 3A FUNDS}}{\text{TOTAL CITY-WIDE WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION}}$$

- For fiscal year 1974-1975, the weighted register is based on the October 1973 school registers, the October 1973 Master File of the Department of Social Services, and the free lunch service during October 1973. The per capita amount is about $14.84:

$$\text{CITY-WIDE CONTINUING EDUCATION PER CAPITA AMOUNT} = \frac{\$16,393,954}{1,104,663.5 \text{ STUDENTS (WEIGHTED)}}$$

$$= \$14.84067682 \text{ PER STUDENT (WEIGHTED)}$$

Figure VI-I

ALLOCATING CONTINUING EDUCATION FUNDS
MODULE 3A

STEP 1	PUBLIC SCHOOL REGISTER	+	HALF THE NON-PUBLIC SCHOOL REGISTER	+	HALF THE NUMBER OF LOW INCOME CHILDREN	=	TOTAL WEIGHTED ALLOCATION REGISTER
	760,989		177,171.5		166,503.0		1,104,663.5

STEP 2	TOTAL MODULE 3A FUNDS	÷	TOTAL WEIGHTED ALLOCATION REGISTER	=	PER CAPITA MODULE 3A ALLOCATION
	$16,393,954		1,104,663.5		$14.84067682

STEP 3	DISTRICT d WEIGHTED ALLOCATION REGISTER	X	PER CAPITA MODULE 3A ALLOCATION	=	DISTRICT d MODULE 3A ALLOCATION
E.G. DISTRICT 10	42,730.5	X	$14.8406782	=	$634,150

Table VI-1

MODULE 3 WEIGHTED REGISTERS

FISCAL YEAR 1974-1975

DISTRICT	PUBLIC SCHOOL REGISTER	NON-PUBLIC SCHOOL REGISTER	LOW INCOME CHILDREN	SCHOOL BUILDINGS	WEIGHTED REGISTER	
					CONTINUING EDUCATION	EXTENDED USE
1	14,867	4,124	9,415	20	21,636.5	43,698.5
2	20,355	31,866	8,045	28	40,310.5	84,243.5
3	17,542	12,175	10,235	21	28,747.0	55,834.5
4	15,446	3,185	10,784	21	22,430.5	45,023.0
5	18,778	3,104	11,764	27	26,212.0	54,764.0
6	17,561	9,356	8,529	14	26,503.5	45,181.5
7	25,375	6,212	16,914	30	36,938.0	70,044.0
8	29,889	10,899	15,807	32	43,272.0	80,721.5
9	34,561	5,205	22,886	32	48,606.5	83,209.0
10	28,388	15,874	12,811	27	42,730.5	77,667.5
11	25,588	19,018	6,472	34	38,333.0	81,842.0
12	28,562	3,122	19,349	31	39,797.5	72,358.5
13	21,311	8,217	14,438	26	32,638.5	62,747.0
14	25,145	13,559	16,150	30	39,999.5	76,779.0
15	24,239	17,324	12,351	28	39,076.5	75,738.5
16	17,122	3,531	12,631	19	25,203.0	45,968.5
17	25,476	5,665	13,059	22	34,838.0	59,670.5
18	19,570	6,112	4,994	21	25,123.0	49,179.0
19	28,436	5,202	17,680	37	39,977.0	79,478.0
20	25,517	23,573	5,971	30	40,289.0	82,075.5
21	25,327	12,972	6,696	30	35,161.0	71,647.0
22	25,881	14,903	3,274	28	34,969.5	70,421.0
23	18,614	704	13,704	24	25,818.0	50,170.0
24	24,008	18,257	4,505	24	35,389.0	68,517.5
25	24,825	13,133	2,997	30	32,890.0	69,456.5
26	17,836	8,358	1,344	29	22,687.0	55,866.0
27	28,341	13,980	8,827	35	39,744.5	81,734.5
28	24,507	10,684	7,350	30	33,524.0	68,866.0
29	25,571	11,750	7,940	28	35,416.0	69,291.0
30	22,890	17,027	6,594	26	34,700.5	69,214.0
31	38,926	20,973	6,078	53	52,451.5	115,938.0
32	20,535	4,279	13,352	21	29,350.5	52,490.0
TOTAL	760,989	354,343	333,006	888	1,104,663.5	2,169,835.0

Table VI-2

CONTINUING EDUCATION AND

EXTENDED USE OF SCHOOL BUILDINGS ALLOCATION

FISCAL YEAR 1974-1975

DISTRICT	CONTINUING EDUCATION ALLOCATION	EXTENDED USE ALLOCATION	TOTAL MODULE 3 ALLOCATION
1	$ 321,100	$ 135,573	$ 456,673
2	598,235	261,363	859,598
3	426,625	173,225	599,850
4	332,884	139,683	472,567
5	389,004	169,904	558,908
6	393,330	140,174	533,504
7	548,185	217,310	765,495
8	642,186	250,436	892,622
9	721,353	258,154	979,507
10	634,150	240,961	875,111
11	568,888	253,913	822,801
12	590,622	224,490	815,112
13	484,377	194,671	679,048
14	593,620	238,205	831,825
15	579,922	234,977	814,899
16	374,030	142,616	516,646
17	517,019	185,126	702,145
18	372,842	152,577	525,419
19	591,802	246,578	838,380
20	597,916	254,637	852,553
21	521,813	222,283	744,096
22	518,971	218,479	737,450
23	383,157	155,651	538,808
24	525,197	212,574	737,771
25	488,110	215,487	703,597
26	336,690	173,323	510,013
27	589,835	253,579	843,414
28	497,519	213,655	711,174
29	525,597	214,974	740,571
30	514,979	214,735	729,714
31	778,415	359,694	1,138,109
32	435,581	162,849	598,430
TOTAL	$16,393,954	$6,731,856	$23,125,810

Each district receives the per capita amount multiplied by its weighted register:

DISTRICT d CONTINUING EDUCATION ALLOCATION = DISTRICT d WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION X CITY-WIDE CONTINUING EDUCATION PER CAPITA AMOUNT

- Continuing our example, Table VI-2 shows District 10 receives $634,150:

DISTRICT 10 CONTINUING EDUCATION ALLOCATION = 42,730.5 X $14.84067682

= $634,150

2. EXTENDED USE OF SCHOOL BUILDINGS

The Extended Use of School Buildings allocation, Module 3B, is computed in a similar way. Figure VI-2 illustrates the steps. The weighted allocation register (Table VI-1) is composed of:

- The public school register
- The non-public school register
- Half the estimated number of low income children attending public schools
- One thousand times the number of free-standing school structures whose day register is 500 or more.

The next steps are to compute the per capita amount and the allocation to each district.

CITY-WIDE EXTENDED USE PER CAPITA AMOUNT = $\frac{\text{TOTAL MODULE 3B FUNDS}}{\text{TOTAL CITY-WIDE WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE}}$

Figure VI-2

ALLOCATING EXTENDED USE OF SCHOOL BUILDINGS FUNDS
MODULE 3B

STEP 1	PUBLIC SCHOOL REGISTER	+	NON-PUPLIC SCHOOL REGISTER	+	HALF THE NUMBER OF LOW INCOME CHILDREN	+	NUMBER OF SCHOOL BUILDINGS X 1,000	=	TOTAL WEIGHTED ALLOCATION REGISTER
	760,989		354,343		166,503.0		888,000		2,169,835.0

STEP 2	TOTAL MODULE 3B FUNDS	÷	TOTAL WEIGHTED ALLOCATION REGISTER	=	PER CAPITA MODULE 3B ALLOCATION
	$6,731,856		2,169,835.0		$3.10247369

STEP 3	DISTRICT d WEIGHTED ALLOCATION REGISTER	X	PER CAPITA MODULE 3B ALLOCATION	=	DISTRICT d MODULE 3B ALLOCATION
E.G., DISTRICT 10	77,667.5	X	$3.10247369	=	$240,961

- For fiscal year 1974-1975, the weighted register is based on the October 1973 school registers, the October 1973 Master File of the Department of Social Services, the free lunch service during October 1973, and the number of school buildings. The per capita amount is about $3.10:

$$\text{CITY-WIDE EXTENDED USE PER CAPITA AMOUNT} = \frac{\$6,731,856}{2,169,835 \text{ STUDENTS (WEIGHTED)}}$$

$$= \$3.10247369 \text{ PER STUDENT (WEIGHTED)}$$

Each district receives the per capita amount multiplied by its weighted register:

$$\text{DISTRICT d EXTENDED USE ALLOCATION} = \text{DISTRICT d WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE} \times \text{CITY-WIDE EXTENDED USE PER CAPITA AMOUNT}$$

- Continuing with our example, Table VI-2 shows District 10 receives $240,961:

$$\text{DISTRICT 10 EXTENDED USE ALLOCATION} = 77,667.5 \times \$3.10247369$$

$$= \$240,961$$

The total Module 3 allocation to a district is the sum of parts A and B:

$$\text{DISTRICT d MODULE 3 ALLOCATION} = \text{DISTRICT d CONTINUING EDUCATION ALLOCATION} + \text{DISTRICT d EXTENDED USE ALLOCATION}$$

- To complete our example, Table VI-2 shows District 10 receives $875,111:

$$\text{DISTRICT 10 MODULE 3 ALLOCATION} = \$634,150 + \$240,961$$

$$= \$875,111$$

VII. MODULE 4B: FUNDS FOR CAPITAL NOTE ITEMS

The monies placed into Module 4B, Funds for Capital Note Items, are distributed to Community School Districts on a per capita basis. The workload weighted register, which is developed in Chapter IV, is used to determine the per capita amount and each district's allocation.

$$\text{CITY-WIDE CAPITAL NOTES PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 4B FUNDS}}{\text{TOTAL CITY-WIDE WORKLOAD WEIGHTED ALLOCATION REGISTER}}$$

- For fiscal year 1974-1975, the per capita amount is about $8.07:

$$\text{CITY-WIDE CAPITAL NOTES PER CAPITA AMOUNT} = \frac{\$7,140,934}{884,560 \text{ STUDENTS (WORKLOAD WEIGHTED)}}$$

$$= \$8.07286561 \text{ PER STUDENT (WORKLOAD WEIGHTED)}$$

Each district's Module 4B allocation is equal to its workload weighted register mutiplied by the per capita amount:

$$\text{DISTRICT d MODULE 4B ALLOCATION} = \text{DISTRICT d WORKLOAD WEIGHTED ALLOCATION REGISTER} \times \text{CITY-WIDE CAPITAL NOTES PER CAPITA AMOUNT}$$

- For example, District 10 receives $271,426:

$$\text{DISTRICT 10 MODULE 4B ALLOCATION} = 33,622 \times \$8.07286561$$

$$= \$271,426$$

The Module 4B allocation to each district is listed in Table VII-1.

Table VII-I

CAPITAL NOTES ALLOCATION

FISCAL YEAR 1974-1975

DISTRICT	WORKLOAD WEIGHTED REGISTER	TOTAL ALLOCATION
1	18,270	$ 147,491
2	24,162	195,057
3	21,118	170,483
4	18,664	150,672
5	23,032	185,934
6	20,748	167,496
7	30,816	248,773
8	36,417	293,990
9	40,988	330,891
10	33,622	271,426
11	28,770	232,256
12	33,821	273,032
13	25,596	206,633
14	30,670	247,595
15	29,253	236,156
16	20,236	163,363
17	30,831	248,895
18	22,910	184,949
19	34,518	278,659
20	28,329	228,696
21	28,191	227,582
22	27,679	223,449
23	22,595	182,406
24	26,010	209,975
25	26,548	214,318
26	19,293	155,750
27	31,413	253,593
28	27,700	223,618
29	29,334	236,809
30	25,554	206,294
31	42,595	343,864
32	24,877	200,829
TOTAL	884,560	$7,140,934

Appendix A

THE ADJUSTED REGISTER

The adjusted pupil register is the primary basis for allocating funds to the community school districts. The fiscal year 1974-1975 allocation formulae used the reported October 31, 1973, pupil register adjusted for:

- Long term absences
- Pupils in Special Education classes, who are supported by centrally administered funds
- Pupils attending school out of district
- Unusual register changes after October 31, 1973
- Pupils formerly in Special Education classes for emotionally handicapped children, who are supported by centrally administered funds
- Eighth grade graduates of intermediate schools

Table A-1 lists the October 1973 register and adjustments, Table A-2 lists the adjusted register broken down by level and by Title I status, and Figure A-1 illustrates the range of register sizes among the districts. Table A-3 shows the register changes between October 1972 and October 1973.

TABLE A-1

AUDITED REGISTER ADJUSTMENTS

FISCAL YEAR 1974-1975

DISTRICT	REGISTERED REPORTED BY DISTRICT	LESS PRE-KINDERGARTEN REGISTER	PHYSICALLY AND MENTALLY HANDICAPPED	LESS JUNIOR GUIDANCE PUPILS	LESS AUDIT ADJUSTMENTS	TOTAL ADJUSTED REGISTER
1	16,292	544	198	16	667	14,867
2	21,554	206	466	57	470	20,355
3	19,122	419	428	22	711	17,542
4	16,479	210	329	54	440	15,446
5	19,786	163	417	25	403	18,778
6	18,050	0	224	0	265	17,561
7	26,016	0	410	27	204	25,375
8	31,217	173	482	36	637	29,889
9	37,013	374	518	16	1544	34,561
10	29,290	32	546	15	309	28,388
11	26,756	207	700	121	140	25,588
12	29,737	0	419	28	728	28,562
13	22,337	295	414	44	273	21,311
14	26,653	518	492	20	478	25,145
15	25,123	0	482	36	366	24,239
16	18,259	154	363	13	607	17,122
17	26,144	40	267	12	349	25,476
18	20,212	0	425	39	178	19,570
19	29,677	195	494	28	524	28,436
20	26,406	12	603	29	245	25,517
21	26,080	0	488	56	209	25,327
22	26,290	0	317	4	88	25,881
23	20,053	115	330	41	953	18,614
24	24,418	39	281	9	81	24,008
25	25,349	0	439	0	85	24,825
26	18,259	0	377	27	19	17,836
27	29,280	0	727	41	171	28,341
28	25,450	287	349	51	256	24,507
29	26,206	0	339	106	190	25,571
30	23,550	0	449	29	182	22,890
31	39,928	304	592	63	43	38,926
32	21,235	0	161	0	539	20,535
TOTAL	792,221	4,287	13,526	1,065	12,354	760,989

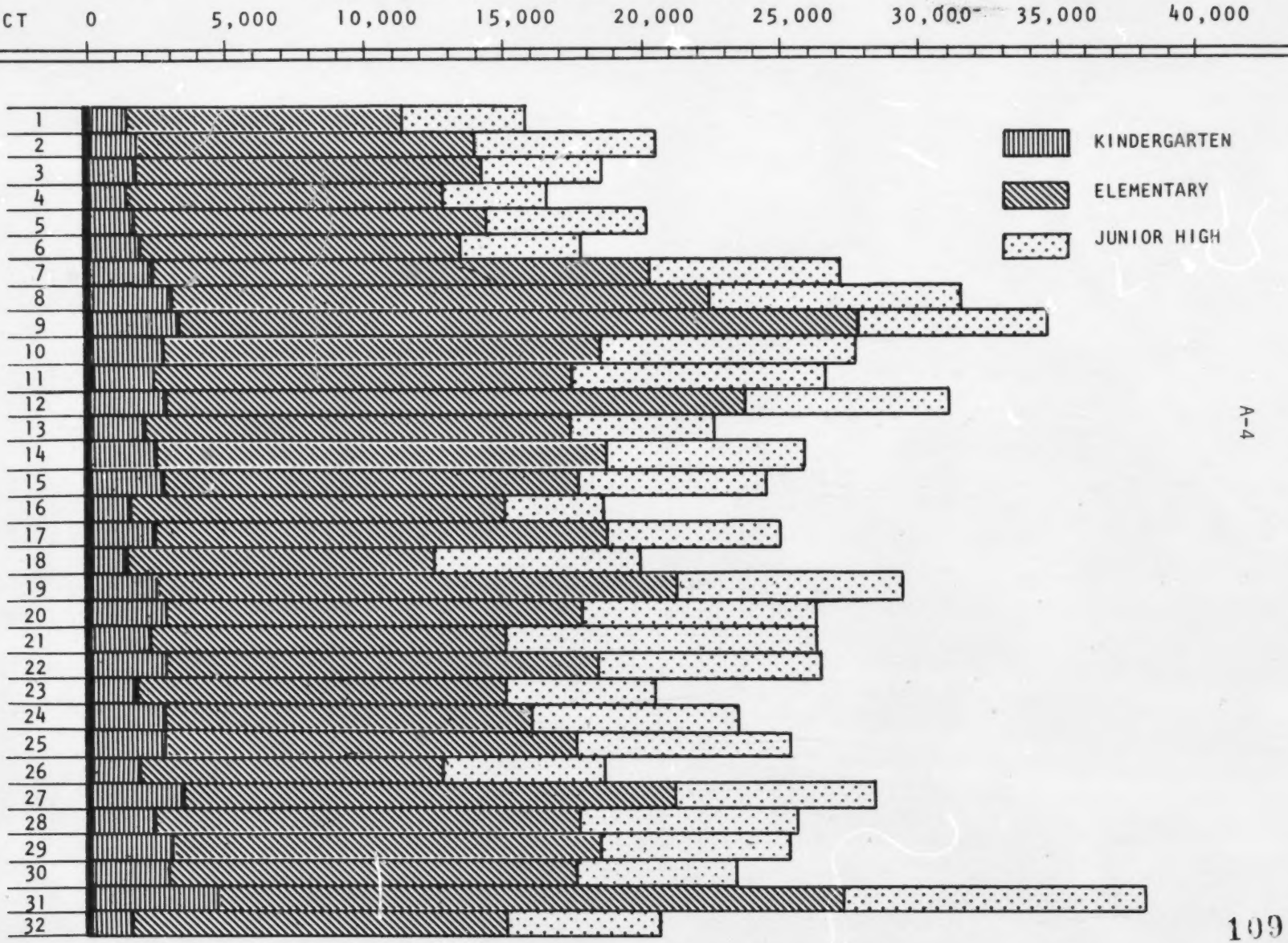
Table A-2

ADJUSTED REGISTER: OCTOBER 1973

FISCAL YEAR 1974-1975

DISTRICT	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		TOTAL
	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	
1	1,103	0	9,328	0	4,436	0	14,867
2	1,122	562	7,780	4,231	4,586	2,074	20,355
3	1,521	0	11,659	0	4,362	0	17,542
4	1,133	0	10,513	0	3,800	0	15,446
5	1,405	0	11,871	0	5,502	0	18,778
6	1,600	268	9,750	1,592	4,351	0	17,561
7	2,037	0	16,529	0	6,809	0	25,375
8	2,328	416	14,932	1,832	8,221	2,160	29,889
9	3,120	0	24,272	0	7,169	0	34,561
10	1,681	1,017	11,394	5,522	7,224	1,550	28,388
11	500	1,801	3,687	10,628	1,217	7,755	25,588
12	2,641	0	20,064	0	5,857	0	28,562
13	1,755	0	14,502	0	5,054	0	21,311
14	2,218	0	15,642	0	7,285	0	25,145
15	2,451	94	14,520	364	6,810	0	24,239
16	1,321	0	12,654	0	3,147	0	17,122
17	2,169	0	16,613	0	6,694	0	25,476
18	434	895	3,573	7,080	3,039	4,549	19,570
19	1,997	220	17,054	1,180	7,985	0	28,436
20	514	2,261	2,845	11,787	2,483	5,627	25,517
21	337	1,834	2,913	12,262	1,856	6,125	25,327
22	190	2,816	1,253	14,155	0	7,467	25,881
23	1,455	0	12,229	0	4,930	0	18,614
24	411	2,401	1,879	11,777	0	7,540	24,008
25	0	2,714	0	14,610	0	7,501	24,825
26	0	1,795	0	10,200	0	5,841	17,836
27	1,301	2,098	8,249	9,518	2,446	4,729	28,341
28	919	1,363	5,975	8,747	2,191	5,312	24,507
29	1,524	1,176	8,497	7,182	4,542	2,650	25,571
30	1,062	1,529	5,889	8,601	3,251	2,558	22,890
31	669	3,885	3,968	18,529	2,324	9,551	38,926
32	1,597	0	13,634	0	5,304	0	20,535
TOTAL	42,515	29,145	313,668	159,797	132,875	82,989	760,989

DISTRICT ADJUSTED REGISTERS, OCTOBER 1973
FISCAL YEAR 1974—1975



A-4

Table A-3

REGISTER CHANGES: OCTOBER 1972 TO OCTOBER 1973

DISTRICT	KINDERGARTEN			ELEMENTARY			JUNIOR HIGH			TOTAL CHANGE
	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	
1	- 191	0	- 191	- 522	0	- 522	- 163	0	- 163	- 876
2	- 21	- 10	- 31	- 187	- 17	- 204	- 992	1036	44	- 191
3	- 203	0	- 203	- 768	0	- 768	18	0	18	- 953
4	- 199	0	- 199	- 858	0	- 858	41	0	41	- 1016
5	- 243	0	- 243	- 809	0	- 809	- 329	0	- 329	- 1381
6	- 7	- 36	- 43	- 179	80	- 99	- 105	0	- 105	- 247
7	- 304	0	- 304	- 1399	0	- 1399	- 136	0	- 136	- 1839
8	168	- 433	- 265	- 23	- 2638	- 2661	786	469	1255	- 1671
9	- 111	0	- 111	- 162	0	- 162	32	0	32	- 241
10	- 115	- 14	- 129	569	381	950	- 47	- 12	- 59	762
11	- 114	- 10	- 124	- 900	210	- 690	- 134	- 219	- 353	- 1167
12	- 247	0	- 247	- 1733	0	- 1733	- 572	0	- 572	- 2552
13	- 299	0	- 299	- 780	0	- 780	- 126	0	- 126	- 1205
14	- 281	0	- 281	- 592	0	- 592	80	0	80	- 793
15	- 174	9	- 165	3	- 16	- 13	- 80	0	- 80	- 258
16	- 317	0	- 317	- 732	0	- 732	- 506	0	- 506	- 1555
17	- 302	0	- 302	195	0	195	2071	- 1447	624	517
18	- 145	- 19	- 164	- 776	455	- 321	170	- 60	110	- 375
19	- 214	- 77	- 291	- 362	- 301	- 663	948	- 876	72	- 882
20	- 6	- 126	- 132	- 147	- 284	- 431	- 60	- 84	- 144	- 707
21	- 35	- 139	- 174	106	- 562	- 456	9	- 274	- 265	- 895
22	- 10	55	45	285	- 414	- 129	0	- 548	- 548	- 632
23	- 403	0	- 403	- 1035	0	- 1035	- 323	0	- 323	- 1761
24	28	- 38	- 10	89	399	488	- 2195	2334	139	617
25	0	- 118	- 118	0	- 127	- 127	0	- 192	- 192	- 437
26	0	- 138	- 138	0	- 661	- 661	0	- 246	- 246	- 1045
27	- 72	- 77	- 149	244	- 151	93	- 1506	1521	15	- 41
28	125	- 326	- 201	1511	- 1915	- 404	- 1505	1007	- 498	- 1103
29	62	- 425	- 363	357	- 210	147	332	54	386	170
30	169	- 549	- 380	1660	- 1762	- 102	19	51	70	- 412
31	- 128	- 24	- 152	- 565	502	- 63	121	920	1041	826
32	- 100	0	- 100	- 27	0	- 27	- 30	0	- 30	- 157
TOTAL	- 3689	- 2495	- 6184	- 7537	- 7031	-14568	- 4182	3434	- 748	-21500

Appendix B

THE AVERAGE TEACHER SALARY

The average teacher salary is computed from data taken from the Board of Education R-740 teacher payroll file, which is used for producing the actual payroll. The use of the June 1974 average teacher salary gives effect to the most current variation among community school districts. This amounts to incorporating an adjustment for teacher salary differences.

For each district, the total annual salaries as of June 1974 is divided by the corresponding total number of positions in order to come up with an average teacher salary for each district.

$$\text{DISTRICT } d \text{ AVERAGE TEACHER SALARY} = \frac{\text{TOTAL ANNUAL SALARIES}}{\text{TOTAL NUMBER OF POSITIONS}}$$

- For example, District 10 has an average teacher salary of $15,111.32850.

$$\text{DISTRICT 10 AVERAGE TEACHER SALARY} = \frac{\$20,838,522}{1,379 \text{ POSITIONS}} = \$15,111.32850$$

Table C-1 lists the average teacher salary for each district.

Table B-1

AVERAGE TEACHER SALARY
JUNE 1974

DISTRICT	NUMBER OF POSITIONS*	ANNUAL SALARIES	AVERAGE SALARY
1	720	$ 11,335,662	$ 15,743.97500
2	972	15,823,965	16,279.79938
3	883	13,491,972	15,279.69649
4	817	12,960,994	15,864.12974
5	958	14,832,199	15,482.46242
6	827	12,549,322	15,174.51270
7	1,281	19,176,157	14,969.67760
8	1,400	21,263,050	15,187.89286
9	1,625	22,606,332	13,911.58892
10	1,379	20,838,522	15,111.32850
11	1,169	18,835,630	16,112.60051
12	1,403	21,321,589	15,197.14113
13	1,101	15,824,191	14,372.56222
14	1,263	19,217,602	15,215.83690
15	1,170	17,788,254	15,203.63590
16	896	12,341,422	13,773.90848
17	1,211	16,984,625	14,025.28902
18	929	14,318,169	15,412.45318
19	1,393	20,876,015	14,986.37114
20	1,181	18,300,835	15,496.04996
21	1,167	18,493,155	15,846.74807
22	1,074	17,751,130	16,528.05400
23	973	14,468,135	14,869.61459
24	1,069	16,286,500	15,235.26660
25	1,064	17,749,290	16,681.66353
26	770	13,137,825	17,062.11039
27	1,238	19,845,197	16,030.04604
28	1,125	18,285,602	16,253.86844
29	1,135	18,102,575	15,949.40529
30	1,007	15,790,397	15,680.63257
31	1,698	27,019,800	15,912.72085
32	1,031	14,716,100	14,273.61785
TOTAL	35,929	$552,332,213	$ 15,372.88021

* All annual teacher positions: 42311,53311,73011

Source: June 1974 R740 Status Report

Appendix C

BOARD OF EDUCATION RESOLUTION

ADOPTION OF TAX LEVY ALLOCATIONS FOR 1974-1975

JUNE 26, 1974

The Chancellor presents the following resolutions for adoption:

WHEREAS, the Chancellor, based on community boards' recommendations and staff analysed recommended formulas for allocation of 1974-1975 fiscal year tax levy funds, and

WHEREAS, the city board held consultation with community boards and the Mayor in accordance with requirements of the Decentralization Law, now therefore be it

RESOLVED, that the Board of Education authorizes the Chancellor to allocate the net adjusted appropriations provided by the city in Unit of Appropriation 30 for the fiscal year 1974-1975 in accordance with the formulas described in Attachment A and be it further

RESOLVED, that the Chancellor may, upon application by any community school district, allocate special purpose funds which are reserved in Unit of Appropriation 30 for purposes listed in A through K below utilizing formulas, criteria, and standards developed in consultation with community boards and the Office of the Mayor:

A. for bilingual education;
B. for registers in excess of October 31, 1973 register;
C. for opening of new schools (OTPS only);
D. for theft and vandalism;
E. for pedagogic personnel properly declared in excess;
F. for replacements for personnel on sabbatical leave or on terminal leave and for the salaries of supervisors on leave in lieu of sabbaticals;
G. for school lunch programs;
H. for repair and maintenance programs;
I. for programs and activities which benefit community districts but which operate on an inter-district basis;
J. for rentals;
K. for such other purposes as may be determined as necessary by the Chancellor.

RESOLVED, that the Chancellor may authorize reasonable modifications of district schedules, after such schedules are initially established by module within the net adjusted funds allocated to each module, in accordance with the above provisions and approved by the Chancellor. Such modifications may include the transfer of funds between modules.

EXPLANATION

The Board of Education is required by law to accept the budget appropriation as recommended by the Mayor and adopted by the Board of Estimate and the City Council and to allocate the net sums provided by them in unit of appropriation 30 for activities of community school districts in accordance with formulas adopted under the provisions of the decentralization law.

In fiscal year 1973-1974 the board adopted resolutions, after consultation and public hearings, directing the Chancellor to distribute net appropriations in unit of appropriation 30 among the community districts, in accordance with certain formulas. Changes have been made in the formula for allocating Program 30 funds in Fiscal Year 1974-1975; specifically, Module 2 (Instructional Services) and Module 4 (Special Formula funds). Formulas for other modules remain unchanged.

A. Module 2 (Instructional Services) formula has been revised to maintain the level of need expenditures. Also, two adjustments have been included to reflect the relative instructional cost differences among districts, workload requirements and variations in average teacher salaries.

B. Module 4 (Special Formula Funds) formula has been revised to include preparation period adjustments.

All allocation formulas for Program 30 are described in Attachment A.

ATTACHMENT A

(Attachment to Resolutions on Tax Levy Allocation Formulas for Fiscal Year 1974-1975)

1.1 UNIT OF APPROPRIATION 30

Unit of Appropriation 30 is apportioned into subdivisions called modules. Each module represents a grouping of activities for which different allocation formulas are used. Where applicable, the audited October 31, 1973 public school register is utilized. If such registers are amended pursuant to provisions governing unusual register increases, such increased registers will be used.

1.2 COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION - Module 1

The formula distributes the net funds available for these activities in two parts:

1. A basic allocation, equal to 75% of the total funds available for Module 1 activities, is distributed equally to each of the 32 community districts.

2. The balance is distributed among the 32 districts in proportion to pupil registers.

I.3 INSTRUCTIONAL SERVICES - Module 2

The formula for instructional services provides that:

A. The net funds available (including funds available for occasional absence and medical leave replacements), excluding 9 percent set aside for special need, be distributed on a per capita basis, weighted to give effect to the relative instructional cost differences among districts due to

- Workload requirements in kindergarten, elementary, and junior high/intermediate school levels

- Requirements for teacher preparation periods in Title I and non-Title I schools

- Average teacher salaries.

B. The funds set aside for special need be distributed in proportion to each district's number of elementary and junior high/intermediate pupils 1.5 years or more below grade level in reading ability as measured by M.A.T.

I.4 CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS - Module 3

Allocations for Continuing Education Services are based upon a weighted register of public and non-public school pupils, as well as the number of school-age children receiving family assistance. Each of these factors are weighted 1.0, 0.5 and 0.5 respectively.

The funds for Continuing Education are distributed to districts in proportion to their weighted registers.

Allocations for Extended Use of School Buildings are based upon a weighted register of public and non-public school pupils as well as the number of school-age children receiving family assistance and upon the number of free-standing school structures whose day register is 500 or more. Each of these factors are weighted 1.0, 1.0, 0.5 with each free-standing school structures credited for 1,000 pupils regardless of register.

The funds for Extended Use of School Buildings are distributed to districts in proportion to their weighted registers.

I.5 SPECIAL FORMULA FUNDS - Module 4

Special Formula Funds - Module 4 includes funds provided under Day Elementary and Day Junior High School - New York State Textbook Law plus funds for capital note items.

New York State Textbook Law funds contained in the appropriation are to be allocated on a per capita basis utilizing the September 30, 1973 registers in day elementary and day junior high/intermediate schools. On the basis of these registers, the State of New York provides funds not to exceed $10.00 per capita.

Funds for textbooks, library books and equipment (capital note funded items) are distributed to community school districts using the formula described in 1.3 above (instructional services formula Module 2) without the salary adjustments.

1.6 SPECIAL PURPOSE FUNDS - Module 5

The funds provided in Unit of Appropriation 30 for the following purposes comprise Module 5A: Bilingual Education; School Lunch; Repair and Maintenace; Boro Wide Music; City Wide Awards; Rents; Collective Bargaining Adjustments; Leaves in Lieu of Sabbaticals; Replacements for Sabbatical and Terminal Leaves;

Module 5B is a special purpose reserve for the following district purposes:

Register increase; salaries of properly excessed personnel; preparation period coverage for Special Education classes; overhead costs for the Northeast Bronx Educational Park; one-time other than personal service costs for new schools; replacement of instructional equipment losses due to theft and vandalism.

1.7 FRINGE BENEFITS - Module 6

Funds provided in Unit of Appropriation 30 for fringe benefits are set aside for payments to trust and reserve accounts for the benefit of district personnel.

1.8 FURNITURE AND EQUIPMENT PROCUREMENT - Module 7

Allocations to districts for furniture and equipment are based on square footage in the district adjusted for utilization, age of buildings and modernizations.

Total square footage in each district is adjusted upward or downward for utilization (plus or minus percentage over or under utilized); then adjusted for average age of buildings over or under city-wide average; then adjusted downward 1% for each modernization in the last ten years.

Each district's percent of the city-wide total adjusted square footage is used to determine its proportionate share of the total dollars.

Respectfully submitted,

IRVING ANKER
Chancellor

BERNARD R. GIFFORD
Deputy Chancellor

Appendix D

CONTENT OF MODULE 2 SUPPORTING PERCENT ALLOCATION

The Module 2 supporting percent allocation, which is described in Chapter V, supplements the base allocation by providing funds for:

- Additional teaching positions
- Salary increases or "lift"
- Occasional absence

In this Appendix, we will analyze each component of the supporting percent allocation, which is 25% of the base allocation.

I. ADDITIONAL TEACHING POSITIONS

The first component of the supporting percent allocation is for teachers in addition to the base number. In fiscal year 1973-1974, the base number of teachers is increased by an additional 10.7%. The procedure is developed below by going step by step through the computations for District 28 as an example. Table D-1 lists the calculations for all districts.

For our computations, we use the fiscal year 1973-1974 Module 2 allocations, the fiscal year 1973-1974 allocation register (October 1972 adjusted register), and the number of teachers shown on the June 1974 position status report.

Table D-1

COMPARISON OF BASE AND ACTUAL NUMBER OF TEACHERS

FISCAL YEAR 1973-1974

DISTRICT	SPECIAL NEEDS ALLOCATION	TOTAL MODULE 2 ALLOCATION	PROPORTION OF SPEC. NEEDS TO TOTAL MODULE 2	NUMBER OF POSITIONS JUNE 1974	NO. OF SPEC. NEEDS TEACHERS	NO. OF TEACHERS LESS SPEC. NEEDS TEACHERS	BASE NO. OF TEACHERS*	PERCENT OF BASE NO. OF TEACHERS
1	$ 987,052	$ 15,064,952	.0655	720	47	673	662	101.7%
2	877,759	19,238,582	.0456	972	44	928	839	101.6
3	1,014,375	16,902,741	.0600	883	53	830	761	109.1
4	990,467	15,496,064	.0639	817	52	765	679	112.7
5	1,024,622	18,423,955	.0556	958	53	905	847	106.8
6	959,729	15,932,110	.0602	827	50	777	724	107.3
7	1,653,056	24,531,386	.0674	1,281	86	1,195	1,129	105.8
8	1,618,902	27,679,554	.0585	1,400	82	1,318	1,278	103.1
9	1,987,765	29,461,910	.0675	1,625	110	1,515	1,417	106.9
10	1,229,546	24,841,620	.0495	1,379	68	1,311	1,120	117.1
11	850,436	23,233,847	.0366	1,169	43	1,126	1,002	112.4
12	1,642,809	27,217,705	.0604	1,403	85	1,318	1,268	103.9
13	1,191,976	19,357,002	.0616	1,101	68	1,033	925	111.7
14	1,506,194	23,665,954	.0636	1,263	80	1,183	1,081	109.4
15	1,263,700	21,842,636	.0579	1,170	68	1,102	1,015	108.6
16	905,082	15,342,023	.0590	896	53	843	760	110.9
17	1,178,315	21,159,026	.0557	1,211	67	1,144	1,012	113.0
18	737,728	17,792,438	.0415	929	38	891	780	114.2
19	1,608,656	26,094,374	.0616	1,393	86	1,307	1,205	108.5
20	928,990	21,933,102	.0424	1,181	50	1,131	974	116.1
21	905,082	22,609,607	.0400	1,167	47	1,120	972	115.2
22	570,373	22,199,907	.0257	1,074	28	1,046	944	110.8
23	1,263,700	18,273,482	.0692	973	67	906	845	107.2
24	840,190	19,011,798	.0442	1,069	47	1,022	861	118.7
25	515,726	21,490,078	.0240	1,064	25	1,039	895	116.1
26	341,541	16,470,610	.0207	770	16	754	674	111.9
27	881,175	24,328,830	.0362	1,238	45	1,193	1,074	111.1
28	901,667	22,724,784	.0397	1,125	45	1,080	977	110.5
29	901,667	22,162,374	.0407	1,135	46	1,089	978	111.3
30	795,789	19,370,252	.0411	1,007	41	966	868	111.3
31	826,528	30,963,380	.0267	1,698	45	1,653	1,385	119.4
32	1,253,454	18,264,946	.0686	1,031	71	960	861	111.5
TOTAL	$34,154,051	$683,081,029	.0500	35,929	1,806	34,123	30,812	110.7

*Using October 1972 register (1973-1974 allocation register).

- In fiscal year 1973-1974, 3.97% of District 28's total Module 2 allocation is for special needs.

$$0.0397 = \frac{\$901,667}{\$901,667 + \$22,724,784}$$

- From the June 1974 position status report, District 28 has 45 special needs teachers and 1,080 other teachers.

$$\begin{matrix}\text{45 SPECIAL} \\ \text{NEEDS} \\ \text{TEACHERS}\end{matrix} = 0.0397 \times 1,125 \text{ TEACHERS}$$

$$\begin{matrix}\text{1,080 OTHER} \\ \text{TEACHERS}\end{matrix} = \begin{matrix}\text{1,125} \\ \text{TEACHERS}\end{matrix} - \begin{matrix}\text{45} \\ \text{TEACHERS}\end{matrix}$$

- From the fiscal year 1973-1974 allocation register (October 1972 adjusted register), District 28 has a base of 977 teachers (see Chapters IV and V for computation methodology).

- Finally, the number of additional teachers as a percent of the base is calculated. District 28 has 10.5% more teachers than its base.

$$0.105 = 1 - \frac{1,080 \text{ TEACHERS}}{977 \text{ TEACHERS}}$$

City-wide, a 10.7% increase of the base allocation is required for additional teachers. This figure is quite conservative, since the base number of teachers is not adjusted downward to reflect declining registers.

2. SALARY INCREASE

The increase resulting from contractual increases and increments varies from teacher to teacher. This salary increase or "lift" is computed as follows:

$$\text{Contractual Increase} = \frac{10}{12} \times \text{Amount of Increase}$$

(Cost for September through June)

$$\text{Anniversary Increment} = \frac{10}{12} \times \text{Amount of Increment}$$

(Cost for September through June)

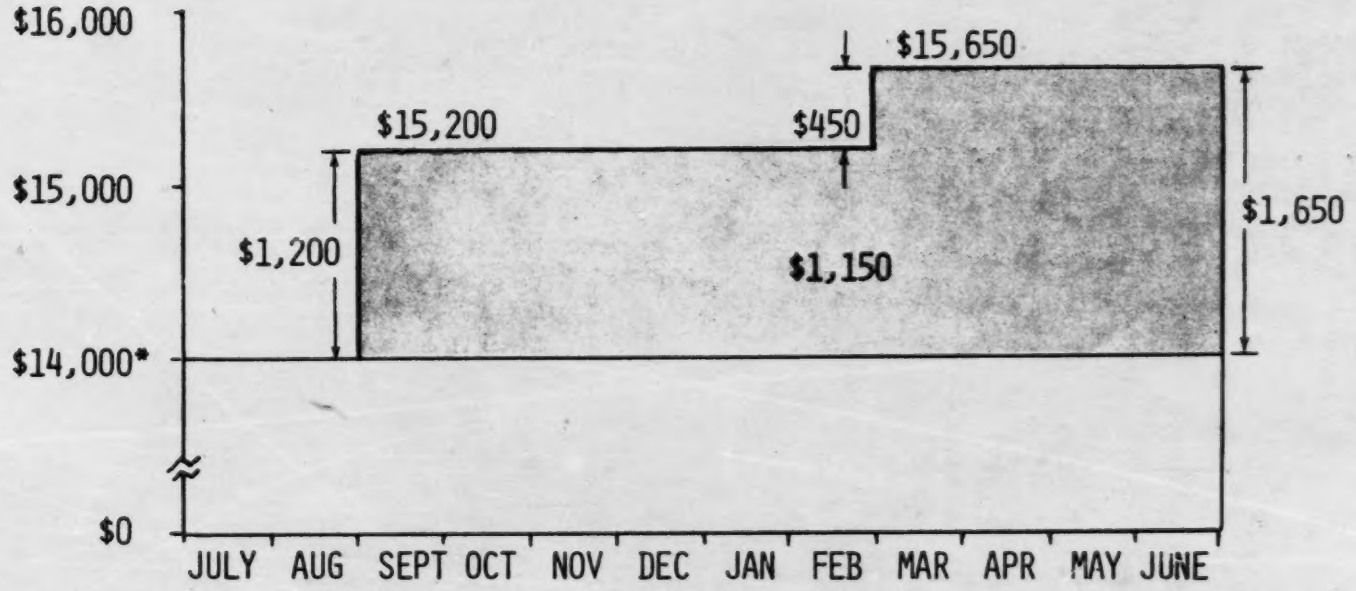
$$\text{March Increment} = \frac{4}{12} \times \text{Amount of Increment}$$

(Cost for March through June)

It should be noted that choosing September as the anniversary date inflates the cost for this salary increment. A large portion of teachers have an anniversary date after September due to sabbaticals, maternity leaves and leaves of absence without pay. Therefore, using the September date is consistent with providing sufficient funds to meet even highest cost conditions. Examples of computing contractual and incremental increases follow. The wide range in the cost of salary increases will be apparent.

Figure D-1

EXAMPLES OF SALARY INCREASES FOR A TEACHER DURING FISCAL YEAR 1973–1974



* OCTOBER 1, 1972, STEP 5A, SCHEDULE C6

SOURCE: AGREEMENT, p. 100-101. APPENDIX A, SALARY SCHEDULES OF DAY SCHOOL TEACHERS

Example 1 - A teacher on Salary Schedule C6, Step 5A on July 1, 1973

DATE	SALARY STEP	SALARY SCHEDULE	ANNUAL RATE	SALARY INCREASE
July 1973	5A	C6	$14,000	
September 1973	5A	C6	14,750	] Contractual Increase = $750
September 1973	5B	C6	15,200	] Anniversary Increment = $450
March 1974	6A	C6	15,650	] March Increment = $450

$$\text{Cost of Salary Increases} = \frac{10}{12} \times \text{Contractual Increase} + \frac{10}{12} \times \text{Anniversary Increment} + \frac{4}{12} \text{ March Increment}$$

$$= \frac{10}{12} \times \$750 + \frac{10}{12} \times \$450 + \frac{4}{12} \times \$450$$

$$= \$625 + \$375 + \$150$$

$$= \$1,150$$

This is an 8.2% salary increase (Figure D-1).

Example 2 - A teacher on Salary Schedule C6 Including Promotional Differential, Step 8B on July 1, 1973

DATE	SALARY STEP	SALARY SCHEDULE	ANNUAL RATE	SALARY INCREASE
July 1973	8B	C6 PD	$18,100	
September 1973	8B	C6 PD	19,250	] Contractual Increase = $1,150
September 1973	8B	C6 PD	19,250	] Anniversary Increment = $0
March 1974	8B	C6 PD	19,250	] March Increment = $0

$$\text{Cost of Salary Increases} = \frac{10}{12} \times \$1,150 + \frac{10}{12} \times \$0 + \frac{4}{12} \times \$0$$

$$= \$958 + \$0 + \$0$$

$$= \$958$$

This is a 5.3% salary increase.

Example 3 - A teacher on Salary Schedule C2 Including Promotional Differential, Step 4A on July 1, 1973

DATE	SALARY STEP	SALARY SCHEDULE	ANNUAL RATE	SALARY INCREASE
July 1973	4A	C2 PD	$12,950	
September 1973	4A	C2 PD	13,350	] Contractual Increase = $400
September 1973	4B	C2 PD	13,800	] Anniversary Increment = $450
March 1974	5A	C2 PD	14,250	] March Increment = $450

$$\text{Cost of Salary Increases} = \frac{10}{12} \times \$400 + \frac{10}{12} \times \$450 + \frac{4}{12} \times \$450$$

$$= \$334 + \$375 + \$150$$

$$= \$859$$

This is a 6.6% salary increase.

In addition to contractual changes and increments, other factors affecting district average salaries include:

- Promotional and salary differentials
- Retirement
- New Hires

- Sabbaticals
- Maternity leaves
- Leave of absence without pay
- Conversion of per diems to the R740 teacher payroll
- Change in number of teachers due to register decrease

The impact of these factors is a 5.0% to 7.5% range for salary increases. Again, to be conservative, an upper limit of 7.5% salary increase is used. This percent is applied to the base allocation for increases in salary, plus the amount for additional teachers. City-wide, 8.3% of the base allocation is needed for maximum possible salary increases.

$$\text{Salary Increases} = 7.5\% \times \text{Base Allocation} + 7.5\% \ (10.7\% \times \text{Base Allocation})$$

$$= 7.5\% \times \text{Base Allocation} + 7.5\% \ (.107 \times \text{Base Allocation})$$

$$= 7.5\% \times \text{Base Allocation} + .8\% \times \text{Base Allocation}$$

$$= 8.3\% \times \text{Base Allocation}$$

3. OCCASIONAL ABSENCE

In fiscal year 1973-1974 the city-wide cost for occasional absence is about 4.5% of the base allocation for Module 2 (if the base had been used in fiscal year 1973-1974). So, a conservative 5.0% of the base allocation is used to cover the range in costs of occasional absence.

4. SUMMARY

The content of Module 2 supporting allocation can be expressed city-wide.

Supporting Percent Allocation	=	25.0% of the Base Allocation
Additional Teachers	=	10.7% of the Base Allocation
Salary Increases	=	8.3% of the Base Allocation
Occasional Absence	=	5.0% of the Base Allocation
Balance for other uses	=	1.0% of the Base Allocation

District examples of the Module 2 supporting allocation follow:

District 26

Additional Teachers	=	11.9% of the Base Allocation
Salary Increase of Base	=	7.5% of the Base Allocation
Salary Increase of Additional Teachers	=	.9% of the Base Allocation
Occasional Absence	=	4.7% of the Base Allocation
Supporting Percent Allocation	=	25.0% of the Base Allocation

A 0.3% reduction in occasional absence monies can be reallocated to "additional teachers," and "salary increases," since no reduction was made for declining registers.

District 22

Additional Teachers	=	10.8% of the Base Allocation
Salary Increase of Base	=	7.5% of the Base Allocation
Salary Increase of Additional Teachers	=	.8% of the Base Allocation
Occasional Absence	=	5.9% of the Base Allocation
Supporting Percent Allocation	=	25.0% of the Base Allocation

The 0.9% addition in occasional absence can be reallocated to "additional teachers," and "salary increases."